

ANNUAL BUDGET OF MAPHUMULO LOCAL MUNICIPALITY



2018/19 TO 2020/21 MEDIUM TERM REVENUE AND EXPENDITURE FORECASTS

MAPHUMULO LOCAL MUNICIPALITY
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Part 1 – Annual Budget

1.1. MAYORS REPORT

1.1.1 Summary of medium term service delivery objectives and the Associated medium-term financial implications contained in the annual budget

It is with great pleasure that I present to you our Annual Budget on the activities of the Maphumulo Local Municipality for the financial year 1 July 2018 to 30 June 2019. The strategic priorities for the Maphumulo Local Municipality are set out in the integrated Development Plan (IDP), which was reviewed for the financial year 2017/18 and will be revised every year as prescribed by legislation. The IDP is the core document against which the Municipality's performance was measured in this Annual Report.

1.1.2. Summary of linkages between the annual budget, IDP and political priorities at the national, provincial, district and local levels:

In order to ensure continuous and sustained development and service delivery within the municipal area, Maphumulo Municipality identified a few programs and projects that constituted the municipalities focus areas during the year under review. These programs and projects fall under one or another of the national key performance areas for local government. The integration of these programs and projects was pursued during this planning and alignment cycle.

1.1.3 Summary of infrastructure development objectives

The following are the key performance areas (KPA's) that informed our programs and projects for the financial year 2018/19

1. KPA 1: Institutional Development and Transformation
2. KPA 2: Infrastructure Development and Service Delivery
3. KPA 3: Financial Viability and Management
4. KPA 4: Social and Local Economic Development
5. KPA 5: Good Governance and Public Participation.

1.1.4 Summary of material amendments made to the annual budget after the consultation processes

- **Reclassification**

Contracted services and operational expenses were reviewed and recalculated. On draft budget contracted services were made of repairs and maintenance, security services and legal services. During the compilation of final budget some of operational expenses were reclassified as contracted services this reclassification is supported by signed contracts agreement.

- **Employee Related Cost**

The employee related cost budget has been changed, this massive change is based on the 2018/19 reviewed organogram.

- **Transfers and Grants (Receipts and Expenditure)**

Transfers and grants receipts and expenditure decreased by R12 million (INEP grant income and expenditure) because the municipality is not providing electricity but is an urgent of the department of energy therefore no income and expenditure should be recorded in the municipality books.

1.1.5 Other information

Municipality has reviewed budget related policies, and some policies changed to be in line with latest municipality legislation i.e. mSCOA.

Under my leadership and that of the Municipal Manager, Mr PN Mhlongo and the Executive Committee, we have no doubts that this budget will not defect the service delivery together with financial management & revenue enhancement of the municipality.

1.2. COUNCIL RESOLUTIONS

1. The Council of Maphumulo Local Municipality, acting in terms of section 16(1) and (2) of the Municipal Finance Management Act, (Act 56 of 2003) approves and adopts:

1.1. The annual budget of the municipality for the financial year 2018/19 and the multi-year 2019/20 and 2020/21 operational and capital expenditures.

2. The Council of Maphumulo Local Municipality, acting in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) and of the Rates

Policy. The Municipality may levy different rates for different categories of properties. The rating structure for 2018/19 financial year is proposed in the Tariffs Policy approves and adopts:

- 2.1. 2018/19 Tariffs for property rates comes into operation on 1 July 2018,
3. To give proper effect to the municipality's draft budget, the Council of Maphumulo Local Municipality notes and approves the budget related policies for implementation on 01 July 2018 and Service Level Standard.

The budget related policies is as follow

- 3.1. Tariffs policy
- 3.2. Virement policy
- 3.3. Property rate policy
- 3.3. Budget policy
- 3.4. Banking policy
- 3.5. Credit control policy
- 3.6. Travelling policy
- 3.7. Fixed Assets Policy
- 3.8. Supply Chain Management policy
- 3.9. Indigent policy

3.2. Service Level Standard

1.3. EXECUTIVE SUMMARY

The application of sound financial management principles for the compilation of the Municipality's financial plan is essential and critical to ensure that the Municipality remains financially viable and that municipal services are provided sustainably, economically and equitably to all communities.

The Municipality's business and service delivery priorities were reviewed as part of this year's planning and budget process. Where appropriate, funds were transferred from low- to high-priority programmes so as to maintain sound financial stewardship.

When finalising this budget, consideration was given to Section 18 of the MFMA which states that:

"An annual budget may only be funded from:

- a) Realistically anticipated revenues to be collected;*
 - b) cash-backed accumulated funds from previous years' surpluses not committed for other purposes; and*
 - c) Borrowed funds, but only for the capital budget referred to in section 17(2)*
- (2) Revenue projections in the budget must be realistic, taking into account*
- a) Projected revenue for the current year based on collection levels to date; and*

b) Actual revenue collected in previous financial years.”

Section 28 of MFMA states that the municipality may revise an approved annual budget through an adjustment budget.

A credible budget is described as one that:

- 1 Funds only activities consistent with the revised IDP and vice versa ensuring the IDP is realistically achievable given the financial constraints of the municipality
- 2 Is achievable in terms of agreed service delivery and performance targets
- 3 Contains revenue and expenditure projections that are consistent with current and past performance and supported by documented evidence of future assumptions
- 4 Does not jeopardize the financial viability of the municipality (ensures that the financial position is maintained within generally accepted prudential limits and that obligations can be met in the short, medium and long term); and
- 5 Provides managers with appropriate levels of delegation sufficient to meet their financial management responsibilities.

National Treasury’s MFMA Circular No. 91 was used to guide the compilation of the 2018/19 MTREF.

The main challenges experienced during the compilation of the 2017/18 MTREF can be summarised as follows:

- Limited available financial resources
- Slow economic growth in the local and national economy;
- Aging and poorly maintained roads, buildings and sports ground;
- The need to reprioritise projects and expenditure within the existing resource envelope given the cash flow realities and declining cash position of the municipality;
- Wage increases for municipal staff that continue to exceed consumer inflation, as well as the need to fill critical vacancies;
- Affordability of capital projects – original allocations had to be reduced and the operational expenditure associated with prior year’s capital investments needed to be factored into the budget as part of the 2018/19 MTREF process; and

The following budget principles and guidelines directly informed the compilation of the 2018/19 MTREF:

- The 2017/18 Adjustments Budget priorities and targets, as well as the base line allocations contained in that Adjustments Budget were adopted as the upper limits for the new baselines for the 2018/19 draft annual budget;
- Intermediate service level standards were used to inform the measurable objectives, targets and backlog eradication goals;

- Tariff and property rate have changed;
- There will be no budget allocated to national and provincial funded projects unless the necessary grants to the municipality are reflected in the national and provincial budget and have been gazetted as required by the annual Division of Revenue Bill;

National Treasury's MFMA Circular No. 91 was used to guide the compilation of the 2018/19 MTREF.

- The preparation of 2018/19 budget is prepared in accordance with National Treasury MFMA Circular No. 91, municipal financial system and process requirement in support municipal standard chart of account (mSCOA).
- Municipal council has taken all necessary steps to ensure that these Regulations are implemented by the adoption of any resolutions, policies and budgetary provisions necessary for the implementation of these Regulations. This budget is mSCOA compliant and budget data strings would be submitted to national treasury before 30 March 2018.

In view of the aforementioned, the following table is a consolidated overview of the proposed 2018/19 Medium-term Revenue and Expenditure Framework:

Table 1 Consolidated overview of 2018/19 MTREF			
	Budget 18/19	Budget 19/20	Budget 20/21
Operating Revenue	R108.9m	R112.9 m	R120.1 m
Operating Expenditure	R108.9m	R113m	R120.1m
Surplus/(Deficit) for the year	R8 000	(R100 000)	R50 000
Total capital Expenditure	R33.7m	R22.3m	R23.4m

Total operating revenue has decreased by R5.4 million in the 2018/19 budget year when compared to the 2017/18 Adjustment Budget. For the two outer years, operational revenue will increase by R1.5 million in the 2019/20 and will increase by R7.7 million in the 2020/21 financial year.

Total operating expenditure for the 2018/19 budget year decreased by R11.3million when it compared to 2017/18 Adjustment Budget, and is expected to increase by R4.1million in the 2019/20 and increase by R7.1 million in the 2020/21 financial year.

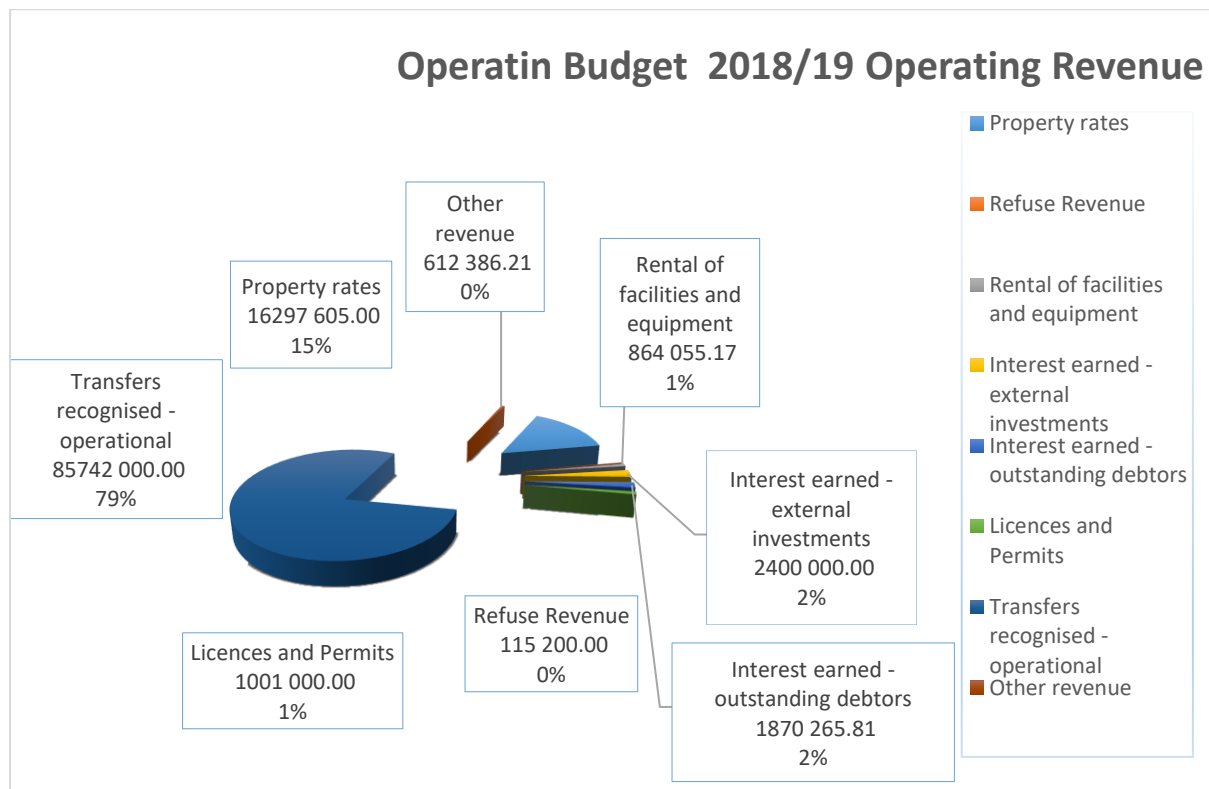
The capital income for 2018/19 is expected to increase by R4 million, further decrease of R11.4 million in 2019/20 and increase by R1.1 million in the 2020/21 financial year. This capital income is per 2018/19 DORB allocation plus R2.5 million from unspent corridor development grant from previous year.

1.4. OVERVIEW OF THE DRAFT BUDGET 2018/19

1.4.1 Operating Revenue

The total operating revenue in the 2018/19 draft budget, including Property rates, Rental of facilities and equipment, other revenue, Refuse revenue, Licences and permits, Interest earned outstanding debtors, Interest external investment and transfers recognised operational.

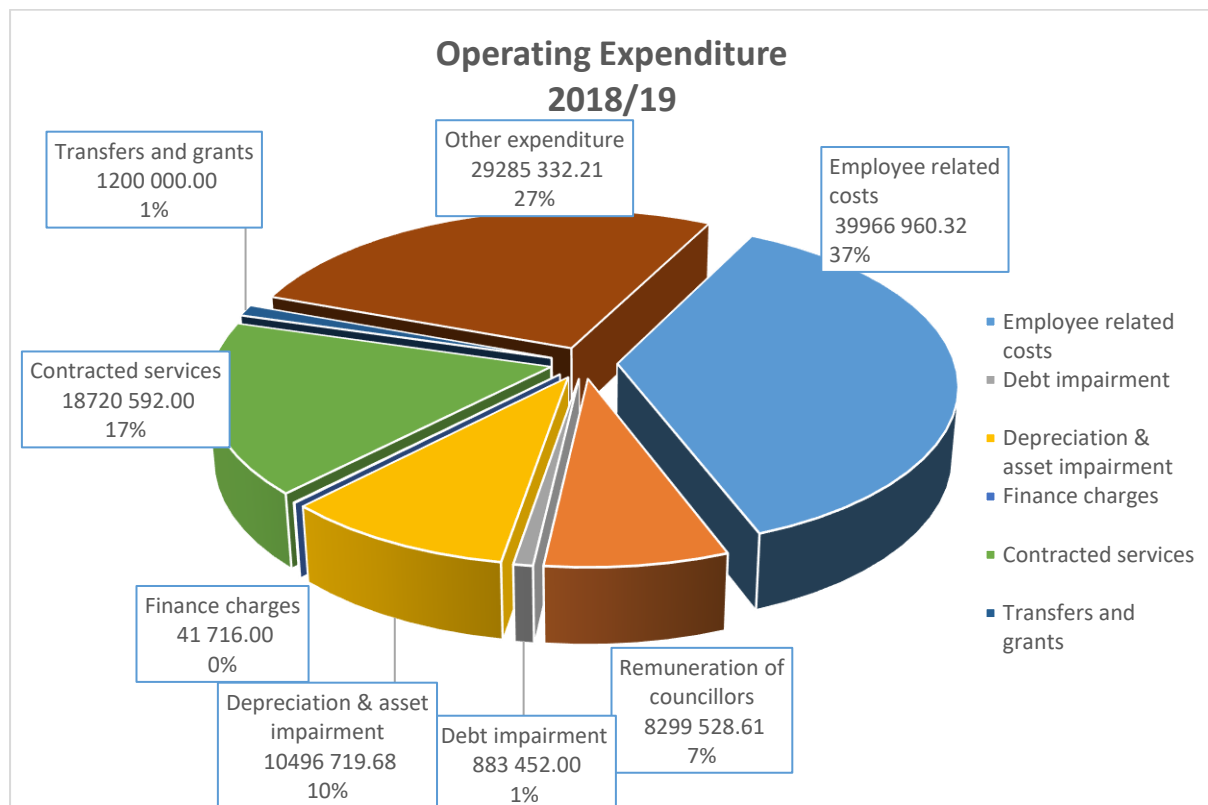
2018/19 Operational Revenue	
Account Description	Amount
Property rates	16 297 605
Refuse Revenue	115 200
Rental of facilities and equipment	864 055
Interest earned - external investments	2 400 000
Interest earned - outstanding debtors	1 870 266
Licences and Permits	1 001 000
Transfers recognised – operational	85 742 000
Other revenue	612 386.21
Total operational revenue	108 902 512



4.1.2 Operating expenditure

Total operating expenditure in the 2018/19 draft budget includes the, Employee related cost, Remuneration for councillors, Finance charges, Depreciation and assets impairment, Debts impairment, Contracted services, Transfers and grants and Other expenditure

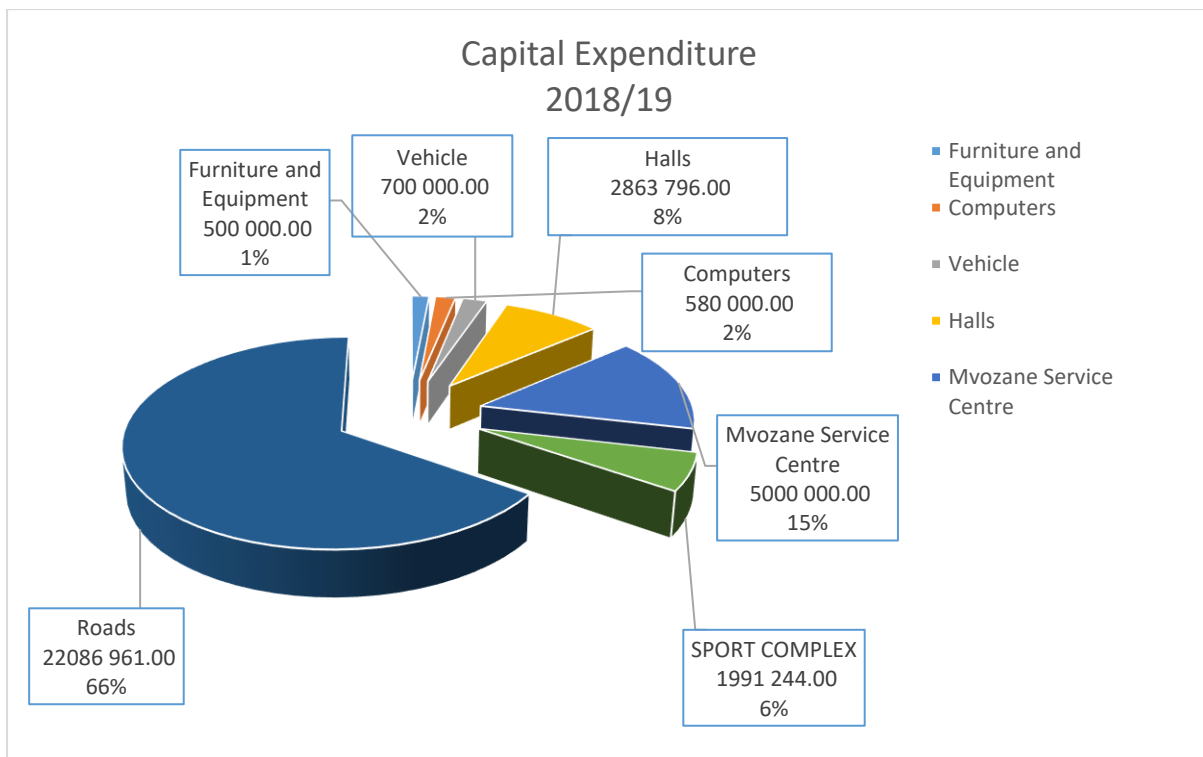
2018/19 Operational Expenditure	
Account Description	Amount
Employee related costs	39 966 960
Remuneration of councillors	8 299 529
Debt impairment	883 452
Depreciation & asset impairment	10 496 720
Finance charges	41 715
Contracted services	18 720 592
Transfers and grants	1 200 000
Other expenditure	29 285 332
Total operational expenditure	120 292 405



4.1.3 Capital Expenditure / Projects

The capital expenditure is estimated to be R33.7 million, this total expenditure of made of the purchase of furniture and equipment, computers, vehicles, construction of roads, sport complex, Service centre and community halls.

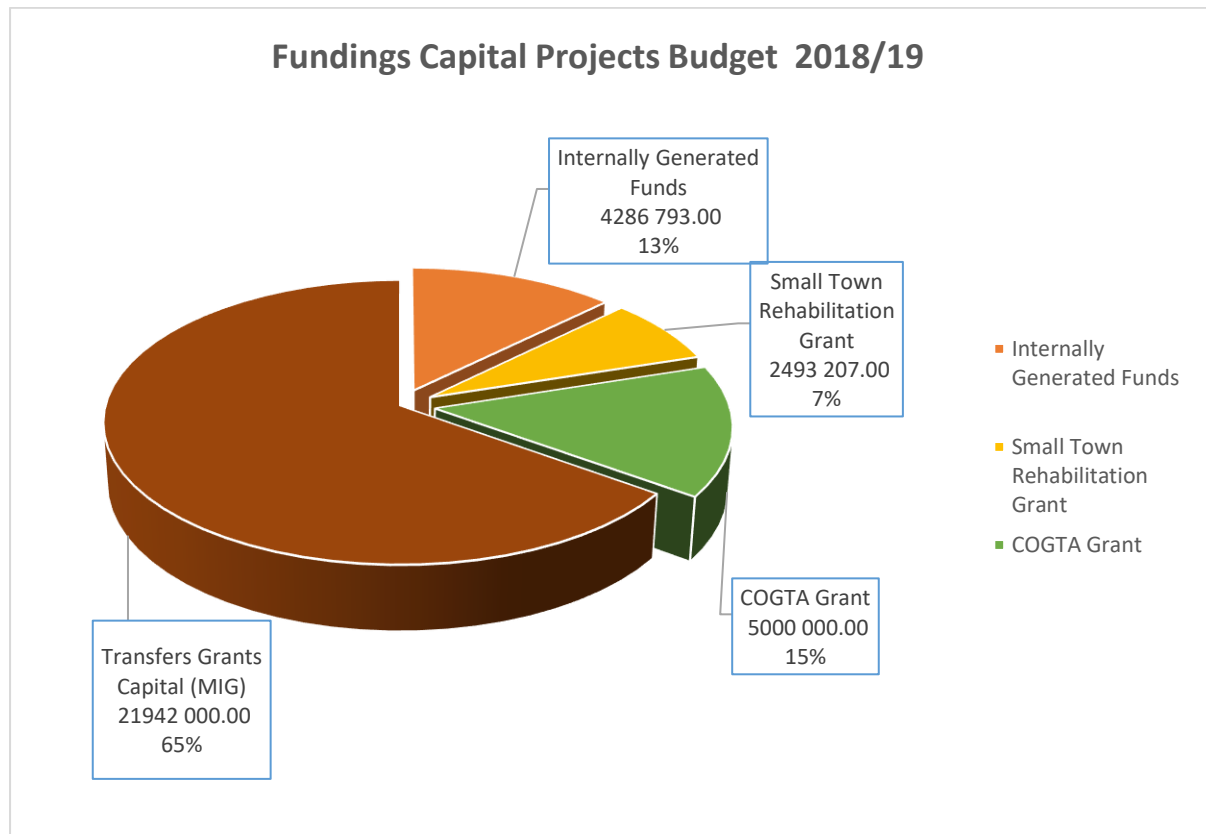
Budget 2018/19	
Capital Expenditure	
Description	Amount
Furniture and Equipment	500 000
IT Computers and equipment	580 000
Vehicle	700 000
Halls	2 863 796
Sport Complex	1 991 244
Mvozane Service centre	5 000 000
Roads	22 086 961
	33 722 001



4.1.4 Funding of Capital Projects

Funding's of capital projects is as follows:-

Budget 2018/19	
Capital Funding	
Description	Amount
Internally generated funds	4 286 793
Corridor Development Grant	2 493 2078
COGTA Grant	5 000 000
Municipal Infrastructure Grant (MIG)	21 942 000
Total capital funding	33 722 000



1.4.5 Expenditure on Conditional Grants Allocation

1.4.5.1 Municipal Infrastructure Grant

The MIG funds the provisions of infrastructure to provide basic services, road and social infrastructure for poor households in all municipal areas. MIG finance all the projects approved by COGTA. The 2018/19 projects would be as follows:-

Name of the Projects	2018/19 Cost
MIG PROJECT - ESIHLAHLENI ROAD Ward 10	6 500 000
MIG PROJECT –PHAKADE MULTI PURPOSE HALL Ward 09	2 863 796
MIG PROJECT- COLI CAUSEWAY – Ward 9	3 375 814
MIG PROJECT-MNYAMENI SPORT COMPLEX -Ward 11	1 991 244
MIG PROJECT-PITSHINI ROAD-Ward 11	7 211 147
Total Project cost	21 942 000

1.4.5.2. Integrated National Electrification Grant (INEP)

The INEP funds would use to fund the electrification projects as per 2018/19 budget, which are as follows

Name of the Projects	UNITS	TOTAL COST
ELECTRIFICATION WOZA - Ward 10	50	1 375 000
ELECTRIFICATION MBULWINI - Ward 03	50	1 375 000
ELECTRIFICATION VULAMEHLO - Ward 05	50	1 375 000
ELECTRIFICATION - Ward 08	100	2 625 000
ELECTRIFICATION NOMBOKOJWANA - Ward 06	100	2 625 000
ELECTRIFICATION NOTHWENI - Ward 11	100	2 625 000
		12 000 000

The following are other 2018/19 Maphumulo Town Beautification which partly funded by Corridor Development Grant and internal generated funds

Name of the Projects	TOTAL COST
Maphumulo Town Beautification	5 000 000
	5 000 000

The following are other 2018/19 constriction of Mvozane Community Centre which funded by COGTA Grant

Name of the Projects	TOTAL COST
Mvozane Service Centre	5 000 000
	5 000 000

1.5. ANNUAL BUDGET TABLES (A1-A10)

TABLES

A1

TO

A10

Table A1 Budget summary

KZN294 Maphumulo - Table A1 Budget Summary										
Description	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Financial Performance										
Property rates	8 993	14 074	12 658	13 950	13 950	13 950	–	16 298	16 251	17 064
Service charges	–	–	–	–	–	–	–	115	121	127
Investment revenue	2 194	2 062	3 197	2 141	2 928	2 928	–	2 400	2 520	2 646
Transfers recognised - operational	72 759	81 180	74 663	93 879	93 879	93 879	–	85 742	90 321	96 314
Other own revenue	2 779	3 914	2 510	3 192	3 573	3 573	–	4 348	3 682	3 957
Total Revenue (excluding capital transfers and contributions)	86 725	101 229	93 028	113 162	114 330	114 330	–	108 903	112 895	120 108
Employee costs	22 897	25 439	27 200	31 149	32 205	32 205	–	39 967	42 765	45 777
Remuneration of councillors	5 672	6 326	6 512	7 158	7 830	7 830	–	8 300	8 880	9 502
Depreciation & asset impairment	9 262	11 106	11 901	14 190	12 713	12 713	–	10 497	11 985	13 542
Finance charges	2 289	1 520	805	244	244	244	–	42	–	–
Materials and bulk purchases	–	–	–	–	–	–	–	–	–	–
Transfers and grants	8 319	13 682	–	20 050	20 050	20 050	–	1 200	1 250	1 300
Other expenditure	54 555	47 606	10 744	43 786	47 189	47 189	–	48 889	48 116	49 936
Total Expenditure	102 994	105 678	57 162	116 576	120 230	120 230	–	108 894	112 995	120 058
Surplus/(Deficit)	(16 270)	(4 449)	35 866	(3 415)	(5 900)	(5 900)	–	8	(100)	50
Transfers and subsidies - capital (monetary allocations)	20 417	34 210	21 687	22 646	27 646	27 646	–	29 435	22 320	23 365
Contributions recognised - capital & contributed assets	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	4 148	29 762	57 553	19 231	21 746	21 746	–	29 443	22 220	23 415
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	4 148	29 762	57 553	19 231	21 746	21 746	–	29 443	22 220	23 415
Capital expenditure & funds sources										
Capital expenditure	44 354	27 389	391	24 491	29 780	29 780	–	28 567	22 320	23 365
Transfers recognised - capital	22 619	26 210	–	22 646	27 646	27 646	–	29 435	22 320	23 365
Public contributions & donations	–	–	–	–	–	–	–	–	–	–
Borrowing	15 000	–	–	–	–	–	–	–	–	–
Internally generated funds	6 735	1 179	391	1 845	2 134	2 134	–	4 287	–	–
Total sources of capital funds	44 354	27 389	391	24 491	29 780	29 780	–	33 722	22 320	23 365
Financial position										
Total current assets	–	40 949	49 953	41 780	44 603	42 899	44 603	43 777	55 290	68 311
Total non current assets	13 164	191 006	207 790	211 649	223 516	223 516	–	246 741	257 071	266 899
Total current liabilities	–	40 110	41 827	36 670	31 670	31 670	–	29 071	28 799	29 402
Total non current liabilities	–	9 481	1 758	1 887	2 100	2 100	–	239	248	258
Community wealth/Equity	–	182 365	214 158	214 872	232 328	232 646	44 603	261 209	283 314	305 550
Cash flows										
Net cash from (used) operating	13 359	39 903	45 440	26 480	26 347	26 387	–	36 475	32 837	35 322
Net cash from (used) investing	(43 600)	(25 745)	(27 324)	(24 491)	(29 780)	(33 709)	–	(33 722)	(22 320)	(23 365)
Net cash from (used) financing	10 839	(7 044)	(8 324)	(2 233)	(2 233)	(2 233)	–	(857)	–	–
Cash/cash equivalents at the year end	15 683	22 797	32 588	27 881	26 922	23 034	–	24 930	35 446	47 403
Cash backing/surplus reconciliation										
Cash and investments available	15 683	22 797	32 588	27 881	26 922	25 219	–	24 930	35 446	47 403
Application of cash and investments	7 274	22 162	20 867	27 103	16 064	14 243	–	17 088	17 590	17 609
Balance - surplus (shortfall)	8 409	635	11 721	778	10 859	10 976	–	7 841	17 856	29 795
Asset management										
Asset register summary (WDV)	161 793	178 635	–	213 075	223 516	223 516	–	241 741	252 077	261 899
Depreciation	–	–	–	14 190	12 713	12 713	–	10 497	11 985	13 542
Renewal of Existing Assets	–	–	–	–	–	–	–	–	–	–
Repairs and Maintenance	–	–	–	3 950	5 491	5 491	–	8 055	8 458	8 881
Free services										
Cost of Free Basic Services provided	–	–	–	–	–	–	–	–	–	–
Revenue cost of free services provided	8 164	9 824	10 326	9 477	9 477	9 477	5 107	5 107	5 381	5 650
Households below minimum service level										
Water:	11	11	11	20	–	–	20	20	11	11
Sanitation/sewerage:	3	3	3	3	–	–	3	3	3	3
Energy:	13	13	13	13	–	–	13	13	13	13
Refuse:	19	19	19	19	–	–	19	19	19	19

Table-A2 Budget Financial Performance(Revenue and Expenditure by Standard Class)

KZN294 Maphumulo - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)										
Functional Classification Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue - Functional										
<i>Governance and administration</i>		-	-	-	28 701	-	-	-	-	-
Executive and council		-	-	-	18 043	-	-	-	-	-
Finance and administration		-	-	-	10 658	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	1 672	-	11 400	-	-	-	-	-
Community and social services		-	1 672	-	3 530	-	-	-	-	-
Sport and recreation		-	-	-	2 167	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	827	-	-	-	-	-
Health		-	-	-	4 876	-	-	-	-	-
<i>Economic and environmental services</i>		-	5 913	-	8 317	148	148	-	-	-
Planning and development		-	5 913	-	-	148	148	-	-	-
Road transport		-	-	-	8 317	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	22 085	15 000	15 000	-	-	-
Energy sources		-	-	-	22 085	15 000	15 000	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	7 585	-	70 503	15 148	15 148	-	-	-
Expenditure - Functional										
<i>Governance and administration</i>		-	37 496	-	36 087	47 307	47 307	-	-	-
Executive and council		-	18 748	-	18 043	23 653	23 653	-	-	-
Finance and administration		-	10 506	-	10 658	14 824	14 824	-	-	-
Internal audit		-	8 242	-	7 385	8 830	8 830	-	-	-
<i>Community and public safety</i>		102 994	47 991	-	26 449	59 782	59 782	-	-	-
Community and social services		-	13 343	-	12 826	22 001	22 001	-	-	-
Sport and recreation		-	-	-	-	17 479	17 479	-	-	-
Public safety		102 994	34 647	-	12 763	14 383	14 383	-	-	-
Housing		-	-	-	-	4 602	4 602	-	-	-
Health		-	-	-	860	1 316	1 316	-	-	-
<i>Economic and environmental services</i>		-	-	-	3 390	851	851	-	-	-
Planning and development		-	-	-	590	-	-	-	-	-
Road transport		-	-	-	2 800	500	500	-	-	-
Environmental protection		-	-	-	-	351	351	-	-	-
<i>Trading services</i>		-	-	-	4 897	288	288	-	-	-
Energy sources		-	-	-	624	178	178	-	-	-
Water management		-	-	-	4 123	10	10	-	-	-
Waste water management		-	-	-	100	-	-	-	-	-
Waste management		-	-	-	50	100	100	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	102 994	85 487	-	70 823	108 228	108 228	-	-	-
Surplus/(Deficit) for the year		(102 994)	(77 902)	-	(319)	(93 079)	(93 079)	-	-	-
References										
1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes										
2. Total Revenue by functional classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)										
3. Total Expenditure by Functional Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)										
4. All amounts must be classified under a functional classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification.										

Table A3 Budget Financial Performance (Revenue and expenditure by municipal votes)

KZN294 Maphumulo - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)										
Vote Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand										
Revenue by Vote	1									
Vote 1 - Executive & Council		–	–	–	–	–	–	–	–	–
Vote 2 - Budget & Treasury		107 142	–	–	–	–	–	–	–	–
Vote 3 - Community Services		107 142	–	–	–	–	–	–	–	–
Vote 4 - Economic & Development		–	–	–	–	–	–	–	–	–
Vote 5 - Technical Services		–	–	–	–	–	–	–	–	–
Vote 6 - Corporate Services		–	–	–	–	–	–	–	–	–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	128 021	–	96 445	114 021	114 021	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	128 021	–	96 445	114 021	114 021	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	214 284	256 042	–	192 890	228 043	228 043	–	–	–
Expenditure by Vote to be appropriated	1									
Vote 1 - Executive & Council		–	18 748	–	24 174	23 887	23 887	–	–	–
Vote 2 - Budget & Treasury		–	10 506	–	13 239	14 382	14 382	–	–	–
Vote 3 - Community Services		–	8 242	–	10 935	9 505	9 505	–	–	–
Vote 4 - Economic & Development		–	–	–	–	–	–	–	–	–
Vote 5 - Technical Services		–	–	–	–	–	–	–	–	–
Vote 6 - Corporate Services		–	–	–	–	–	–	–	–	–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		102 994	34 647	–	29 322	36 028	36 028	–	–	–
Vote 13 - [NAME OF VOTE 13]		102 994	34 647	–	29 322	36 028	36 028	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	–	106 791	–	106 992	119 829	119 829	–	–	–
Surplus/(Deficit) for the year	2	214 284	149 251	–	85 897	108 214	108 214	–	–	–
References										
1. Insert 'Vote'; e.g. department, if different to functional classification structure										
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)										

Table A4 Budget Financial Performance (Revenue and expenditure)

KZN294 Maphumulo - Table A4 Budgeted Financial Performance (revenue and expenditure)											
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue By Source											
Property rates	2	8 993	14 074	12 658	13 950	13 950	13 950	–	16 298	16 251	17 064
Service charges - electricity revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - water revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue	2	–	–	–	–	–	–	–	115	121	127
Service charges - other									–		
Rental of facilities and equipment		969	743	906	1 018	1 018	1 018		864	949	1 047
Interest earned - external investments		2 194	2 062	3 197	2 141	2 928	2 928		2 400	2 520	2 646
Interest earned - outstanding debtors		1 549	1 468	1 458	1 920	1 920	1 920		1 870	2 002	2 143
Dividends received						–	–				
Fines, penalties and forfeits											
Licences and permits					5	5	5		1 001	1	1
Agency services											
Transfers and subsidies		72 759	81 180	74 663	93 879	93 879	93 879		85 742	90 321	96 314
Other revenue	2	262	1 703	146	249	631	631	–	612	730	767
Gains on disposal of PPE											
Total Revenue (excluding capital transfers and contributions)		86 725	101 229	93 028	113 162	114 330	114 330	–	108 903	112 895	120 108
Expenditure By Type											
Employee related costs	2	22 897	25 439	27 200	31 149	32 205	32 205	–	39 967	42 765	45 777
Remuneration of councillors		5 672	6 326	6 512	7 158	7 830	7 830		8 300	8 880	9 502
Debt impairment	3	1 925	3 036	640	3 339	464	464		883	945	1 011
Depreciation & asset impairment	2	9 262	11 106	11 901	14 190	12 713	12 713	–	10 497	11 985	13 542
Finance charges		2 289	1 520	805	244	244	244		42	–	–
Bulk purchases	2	–	–	–	–	–	–	–	–	–	–
Other materials	8								–		
Contracted services		12 108	18 908	9 958	9 006	10 165	10 165	–	18 721	19 551	20 420
Transfers and subsidies		8 319	13 682	–	20 050	20 050	20 050	–	1 200	1 250	1 300
Other expenditure	4, 5	38 523	25 516	–	31 440	36 559	36 559	–	29 285	27 619	28 504
Loss on disposal of PPE		2 000	145	146							
Total Expenditure		102 994	105 678	57 162	116 576	120 230	120 230	–	108 894	112 995	120 058
Surplus/(Deficit)		(16 270)	(4 449)	35 866	(3 415)	(5 900)	(5 900)	–	8	(100)	50
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		20 417	34 210	21 687	22 646	27 646	27 646		29 435	22 320	23 365
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	6	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind - all)											
Surplus/(Deficit) after capital transfers & contributions		4 148	29 762	57 553	19 231	21 746	21 746	–	29 443	22 220	23 415
Taxation											
Surplus/(Deficit) after taxation		4 148	29 762	57 553	19 231	21 746	21 746	–	29 443	22 220	23 415
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		4 148	29 762	57 553	19 231	21 746	21 746	–	29 443	22 220	23 415
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		4 148	29 762	57 553	19 231	21 746	21 746	–	29 443	22 220	23 415

Table A5 Budget capital expenditure by vote, standard classification and funding**KZN294 Maphumulo - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding**

Vote Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure, to be appropriated	2										
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-
Vote 2 - Budget & Treasury		-	-	-	-	-	-	-	-	-	-
Vote 3 - Community Services		-	-	-	-	-	-	-	-	-	-
Vote 4 - Economic & Development		-	-	-	-	-	-	-	-	-	-
Vote 5 - Technical Services		-	-	-	-	-	-	-	-	-	-
Vote 6 - Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure, to be appropriated	2										
Vote 1 - Executive & Council		-	-	-	215	260	260	-	20	-	-
Vote 2 - Budget & Treasury		21 933	171	-	130	175	175	-	560	-	-
Vote 3 - Community Services		-	230	-	20	20	20	-	5 000	-	-
Vote 4 - Economic & Development		-	157	-	-	5 000	5 000	-	-	-	-
Vote 5 - Technical Services		22 421	26 612	-	23 861	23 846	23 846	-	27 642	22 320	23 365
Vote 6 - Corporate Services		-	220	-	265	479	479	-	500	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		44 354	27 389	-	24 491	29 780	29 780	-	33 722	22 320	23 365
Total Capital Expenditure - Vote		44 354	27 389	-	24 491	29 780	29 780	-	33 722	22 320	23 365
Capital Expenditure - Functional											
Governance and administration		21 933	391	391	1 845	2 134	2 134	-	1 780	-	-
Executive and council		-	-	-	215	260	260	-	20	-	-
Finance and administration		21 933	391	391	1 630	1 874	1 874	-	1 760	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		-	230	-	7 018	8 008	8 008	-	9 855	-	-
Community and social services		-	230	-	7 018	7 048	7 048	-	9 855	-	-
Sport and recreation		-	-	-	-	960	960	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		22 421	26 768	-	15 628	19 638	19 638	-	22 087	22 320	23 365
Planning and development		-	157	-	-	-	-	-	-	-	-
Road transport		22 421	26 612	-	15 628	19 638	19 638	-	22 087	22 320	23 365
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	44 354	27 389	391	24 491	29 780	29 780	-	33 722	22 320	23 365
Funded by:											
National Government		22 421	26 210	-	22 646	22 646	22 646	-	21 942	22 320	23 365
Provincial Government		198	-	-	5 000	5 000	5 000	-	7 493	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	22 619	26 210	-	22 646	27 646	27 646	-	29 435	22 320	23 365
Public contributions & donations	5	-	-	-	-	-	-	-	-	-	-
Borrowing	6	15 000	-	-	-	-	-	-	-	-	-
Internally generated funds	6	6 735	1 179	391	1 845	2 134	2 134	-	4 287	-	-
Total Capital Funding	7	44 354	27 389	391	24 491	29 780	29 780	-	33 722	22 320	23 365

Table A6 Budget Financial Position

KZN294 Maphumulo - Table A6 Budgeted Financial Position											
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
ASSETS											
Current assets											
Cash		1 570	2 125	2 645	2 454	2 454	2 454		3 325	3 425	3 056
Call investment deposits	1	14 113	20 671	29 943	25 427	24 469	22 765	–	21 604	32 021	44 347
Consumer debtors	1		11 817	14 236	12 199	15 981	15 981	–	17 062	17 969	18 940
Other debtors		4 644	6 335	3 129	1 700	1 700	1 700		1 785	1 874	1 968
Current portion of long-term receivables											
Inventory	2										
Total current assets			40 949	49 953	41 780	44 603	42 899	44 603	43 777	55 290	68 311
Non current assets											
Long-term receivables		76	–				–				
Investments											
Investment property		12 585	12 047	11 508	10 997	10 970	10 970		10 586	10 203	9 819
Investment in Associate											
Property, plant and equipment	3		178 635	195 300	200 544	211 636	211 636	–	235 441	246 351	256 758
Agricultural											
Biological											
Intangible		503	324	982	108	910	910		714	517	321
Other non-current assets											
Total non current assets		13 164	191 006	207 790	211 649	223 516	223 516	–	246 741	257 071	266 899
TOTAL ASSETS		13 164	231 956	257 743	253 429	268 119	266 415	44 603	290 518	312 361	335 210
LIABILITIES											
Current liabilities											
Bank overdraft	1					–	–				
Borrowing	4		7 513	2 683	2 233	2 233	2 233	–	857	–	–
Consumer deposits						–	–				
Trade and other payables	4		32 596	39 144	34 437	29 437	29 437	–	28 213	28 799	29 402
Provisions						–	–				
Total current liabilities		–	40 110	41 827	36 670	31 670	31 670	–	29 071	28 799	29 402
Non current liabilities											
Borrowing			3 077	850	857	857	857	–	–	–	–
Provisions			6 405	908	1 030	1 242	1 242	–	239	248	258
Total non current liabilities		–	9 481	1 758	1 887	2 100	2 100	–	239	248	258
TOTAL LIABILITIES		–	49 591	43 585	38 558	33 770	33 770	–	29 310	29 047	29 660
NET ASSETS	5		182 365	214 158	214 871	234 349	232 646	44 603	261 209	283 314	305 550
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)	4	–	182 365	214 158	214 871	234 349	232 646	44 603	261 209	283 314	305 550
Reserves			–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	5	–	182 365	214 158	214 872	232 328	232 646	44 603	261 209	283 314	305 550

Table A7 Budget Cash Flow

KZN294 Maphumulo - Table A7 Budgeted Cash Flows												
Description		Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates			101 111	14 074	15 819	7 812	7 812	9 100		11 572	11 538	12 115
Service charges						–	–			115	–	–
Other revenue				2 612	146	4 824	6 346	6 863		2 218	1 381	1 485
Government - operating	1			81 809	74 822	93 879	93 688	93 668		85 742	90 321	96 314
Government - capital	1			21 689	21 301	22 646	22 646	22 646		26 942	22 320	23 365
Interest			2 194	2 313	3 197	2 141	2 928	3 191		2 400	2 472	2 546
Dividends										–	–	–
Payments												
Suppliers and employees			(87 657)	(69 291)	(69 040)	(84 528)	(86 778)	(92 827)		(91 272)	(93 945)	(99 203)
Finance charges			(2 289)		(805)	(244)	(244)	(244)		(42)	–	–
Transfers and Grants	1			(11 786)		(20 050)	(20 050)	(16 009)		(1 200)	(1 250)	(1 300)
NET CASH FROM/(USED) OPERATING ACTIVITIES			13 359	39 903	45 440	26 480	26 347	26 387	–	36 475	32 837	35 322
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE			807							–	–	–
Decrease (Increase) in non-current debtors			(53)	404						–	–	–
Decrease (increase) other non-current receivables				1 099						–	–	–
Decrease (increase) in non-current investments										–	–	–
Payments												
Capital assets			(44 354)	(27 248)	(27 324)	(24 491)	(29 780)	(33 709)		(33 722)	(22 320)	(23 365)
NET CASH FROM/(USED) INVESTING ACTIVITIES			(43 600)	(25 745)	(27 324)	(24 491)	(29 780)	(33 709)	–	(33 722)	(22 320)	(23 365)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans										–	–	–
Borrowing long term/refinancing			(1 063)		(8 324)					–	–	–
Increase (decrease) in consumer deposits										–	–	–
Payments												
Repayment of borrowing			11 903	(7 044)		(2 233)	(2 233)	(2 233)		(857)	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES			10 839	(7 044)	(8 324)	(2 233)	(2 233)	(2 233)	–	(857)	–	–
NET INCREASE/ (DECREASE) IN CASH HELD												
Cash/cash equivalents at the year begin:	2		(19 401)	7 114	9 792	(244)	(5 666)	(9 554)	–	1 895	10 517	11 957
Cash/cash equivalents at the year end:	2		35 084	15 683	22 797	28 125	32 588	32 588	–	23 034	24 930	35 446
Cash/cash equivalents at the year end:	2		15 683	22 797	32 588	27 881	26 922	23 034	–	24 930	35 446	47 403

[illegible]

Table A9 Assets management**KZN294 Maphumulo - Table A9 Asset Management**

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	–	–	–	24 491	29 780	29 780	28 722	22 320	23 365
Roads Infrastructure		–	–	–	15 628	15 628	15 628	22 087	22 320	23 365
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	15 628	15 628	22 087	22 320	23 365
Community Facilities		–	–	–	7 018	7 018	7 018	4 855	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	7 018	7 018	4 855	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	5 000	5 000	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		–	–	–	–	5 000	5 000	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	487	487	280	–	–
Furniture and Office Equipment		–	–	–	–	125	125	450	–	–
Machinery and Equipment		–	–	–	–	122	122	350	–	–
Transport Assets		–	–	–	–	1 400	1 400	700	–	–
Libraries		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Total Renewal of Existing Assets	2	–	–	–	–	–	–	–	–	–
Roads Infrastructure		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Community Facilities		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Total Upgrading of Existing Assets	6	–	–	–	–	–	–	–	–	–
Roads Infrastructure		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Community Facilities		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Total Capital Expenditure	4	–	–	–	–	15 628	15 628	22 087	22 320	23 365
Roads Infrastructure		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	15 628	15 628	22 087	22 320	23 365
Community Facilities		–	–	–	7 018	7 018	7 018	4 855	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	7 018	7 018	7 018	4 855	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	5 000	5 000	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		–	–	–	–	5 000	5 000	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	487	487	280	–	–
Furniture and Office Equipment		–	–	–	–	125	125	450	–	–
Machinery and Equipment		–	–	–	–	122	122	350	–	–
Transport Assets		–	–	–	–	1 400	1 400	700	–	–
Libraries		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
TOTAL CAPITAL EXPENDITURE - Asset class		–	–	–	–	29 780	29 780	28 722	22 320	23 365

ASSET REGISTER SUMMARY - PPE (WDV)		5									
Roads Infrastructure		100 767	108 040		72 111	81 164	81 164	96 030	101 429	117 098	
Storm water Infrastructure											
Electrical Infrastructure											
Water Supply Infrastructure											
Sanitation Infrastructure											
Solid Waste Infrastructure											
Rail Infrastructure											
Coastal Infrastructure											
Information and Communication Infrastructure											
Infrastructure		100 767	108 040	–	72 111	81 164	81 164	96 030	101 429	117 098	
Community Facilities					66 377	65 772	65 772	63 475	71 832	71 758	
Sport and Recreation Facilities											
Community Assets		–	–	–	66 377	65 772	65 772	63 475	71 832	71 758	
Heritage Assets											
Revenue Generating					10 997	10 970	10 970	10 586	10 203	9 819	
Non-revenue Generating											
Investment properties		–	–	–	10 997	10 970	10 970	10 586	10 203	9 819	
Operational Buildings		61 025	70 596		43 085	43 085	43 085	51 000	50 609	47 743	
Housing											
Other Assets		61 025	70 596	–	43 085	43 085	43 085	51 000	50 609	47 743	
Biological or Cultivated Assets											
Servitudes											
Licences and Rights					108	910	910	714	517	321	
Intangible Assets		–	–	–	108	910	910	714	517	321	
Computer Equipment					303	803	803	866	556	371	
Furniture and Office Equipment					1 854	1 957	1 957	1 695	1 283	871	
Machinery and Equipment					14 717	15 868	15 868	14 290	13 164	12 038	
Transport Assets					3 524	2 988	2 988	3 085	2 483	1 880	
Libraries											
Zoo's, Marine and Non-biological Animals											
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)		5	161 793	178 635	–	213 075	223 516	223 516	241 741	252 077	261 899
EXPENDITURE OTHER ITEMS											
Depreciation	7	–	–	–	14 190	12 713	12 713	10 497	11 985	13 542	
Repairs and Maintenance by Asset Class	3	–	–	–	3 950	5 491	5 491	8 055	8 458	8 881	
Roads Infrastructure		–	–	–	1 500	1 500	1 500	2 200	2 310	2 426	
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–	
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	
Rail Infrastructure		–	–	–	–	–	–	–	–	–	
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	
Infrastructure		–	–	–	1 500	1 500	1 500	2 200	2 310	2 426	
Community Facilities		–	–	–	–	–	–	1 500	1 575	1 654	
Sport and Recreation Facilities		–	–	–	50	50	50	70	74	77	
Community Assets		–	–	–	50	50	50	1 570	1 649	1 731	
Heritage Assets		–	–	–	–	–	–	–	–	–	
Revenue Generating		–	–	–	–	–	–	–	–	–	
Non-revenue Generating		–	–	–	–	–	–	–	–	–	
Investment properties		–	–	–	–	–	–	–	–	–	
Operational Buildings		–	–	–	1 000	1 000	1 000	1 150	1 208	1 268	
Housing		–	–	–	–	–	–	–	–	–	
Other Assets		–	–	–	1 000	1 000	1 000	1 150	1 208	1 268	
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	
Servitudes		–	–	–	–	–	–	–	–	–	
Licences and Rights		–	–	–	–	–	–	–	–	–	
Intangible Assets		–	–	–	–	–	–	–	–	–	
Computer Equipment		–	–	–	–	–	–	150	158	165	
Furniture and Office Equipment		–	–	–	40	45	45	15	16	17	
Machinery and Equipment		–	–	–	–	100	100	2 100	2 205	2 315	
Transport Assets		–	–	–	1 360	2 796	2 796	870	914	959	
Libraries		–	–	–	–	–	–	–	–	–	
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	
TOTAL EXPENDITURE OTHER ITEMS			–	–	–	18 140	18 204	18 204	18 552	20 442	22 423
Renewal and upgrading of Existing Assets as % of total capex		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Renewal and upgrading of Existing Assets as % of deprecn		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
R&M as a % of PPE		0.0%	0.0%	0.0%	2.0%	2.6%	2.6%	3.5%	3.5%	3.5%	
Renewal and upgrading and R&M as a % of PPE		0.0%	0.0%	0.0%	2.0%	2.0%	2.0%	3.0%	3.0%	3.0%	

Table A10 Basic service delivery measurement

KZN294 Maphumulo - Table A10 Basic service delivery measurement										
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Household service targets										
Water:										
Piped water inside dwelling	1	1 257	1 257	1 257	1 257	--	--	1 257	1 257	1 257
Piped water inside yard (but not in dwelling)		1 564	1 564	1 564	1 564	--	--	1 564	1 564	1 564
Using public tap (at least min.service level)	2	4 096	4 096	4 096	4 096	--	--	4 096	4 096	4 096
Other water supply (at least min.service level)	4	2 346	2 346	2 346	2 346	--	--	2 346	2 346	2 346
Minimum Service Level and Above sub-total		9 263	9 263	9 263	9 263	--	--	9 263	9 263	9 263
Using public tap (< min.service level)	3	--	--	--	9 263	--	--	9 263	--	--
Other water supply (< min.service level)	4	--	--	--	--	--	--	--	--	--
No water supply		10 706	10 706	10 706	10 706	--	--	10 706	10 706	10 706
Below Minimum Service Level sub-total		10 706	10 706	10 706	19 969	--	--	19 969	10 706	10 706
Total number of households	5	19 969	19 969	19 969	29 232	--	--	29 232	19 969	19 969
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		432	432	432	432	--	--	432	432	432
Flush toilet (with septic tank)		268	268	268	268	--	--	268	268	268
Chemical toilet		3 511	3 511	3 511	3 511	--	--	3 511	3 511	3 511
Pit toilet (ventilated)		4 627	4 627	4 627	4 627	--	--	4 627	4 627	4 627
Other toilet provisions (> min.service level)		7 806	7 806	7 806	7 806	--	--	7 806	7 806	7 806
Minimum Service Level and Above sub-total		16 644	16 644	16 644	16 644	--	--	16 644	16 644	16 644
Bucket toilet		642	642	642	642	--	--	642	642	642
Other toilet provisions (< min.service level)		--	--	--	--	--	--	--	--	--
No toilet provisions		2 690	2 690	2 690	2 690	--	--	2 690	2 690	2 690
Below Minimum Service Level sub-total		3 332	3 332	3 332	3 332	--	--	3 332	3 332	3 332
Total number of households	5	19 976	19 976	19 976	19 976	--	--	19 976	19 976	19 976
Energy:										
Electricity (at least min.service level)		6 738	6 738	6 738	6 738	--	--	6 738	6 738	6 738
Electricity - prepaid (min.service level)		--	--	--	--	--	--	--	--	--
Minimum Service Level and Above sub-total		6 738	6 738	6 738	6 738	--	--	6 738	6 738	6 738
Electricity (< min.service level)		--	--	--	--	--	--	--	--	--
Electricity - prepaid (< min. service level)		--	--	--	--	--	--	--	--	--
Other energy sources		12 938	12 938	12 938	12 938	--	--	12 938	12 938	12 938
Below Minimum Service Level sub-total		12 938	12 938	12 938	12 938	--	--	12 938	12 938	12 938
Total number of households	5	19 676	19 676	19 676	19 676	--	--	19 676	19 676	19 676
Refuse:										
Removed at least once a week		382	382	382	382	--	--	382	382	382
Minimum Service Level and Above sub-total		382	382	382	382	--	--	382	382	382
Removed less frequently than once a week		--	--	--	--	--	--	--	--	--
Using communal refuse dump		153	153	153	153	--	--	153	153	153
Using own refuse dump		16 700	16 700	16 700	16 700	--	--	16 700	16 700	16 700
Other rubbish disposal		189	189	189	189	--	--	189	189	189
No rubbish disposal		2 351	2 351	2 351	2 351	--	--	2 351	2 351	2 351
Below Minimum Service Level sub-total		19 393	19 393	19 393	19 393	--	--	19 393	19 393	19 393
Total number of households	5	19 775	19 775	19 775	19 775	--	--	19 775	19 775	19 775
Households receiving Free Basic Service										
Water (6 kilolitres per household per month)	7	--	--	--	--	--	--	--	--	--
Sanitation (free minimum level service)		--	--	--	--	--	--	--	--	--
Electricity/other energy (50kwh per household per month)		--	--	--	--	--	--	--	--	--
Refuse (removed at least once a week)		--	--	--	--	--	--	--	--	--
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolitres per indigent household per month)	8	--	--	--	--	--	--	--	--	--
Sanitation (free sanitation service to indigent households)		--	--	--	--	--	--	--	--	--
Electricity/other energy (50kwh per indigent household per month)		--	--	--	--	--	--	--	--	--
Refuse (removed once a week for indigent households)		--	--	--	--	--	--	--	--	--
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)										
Total cost of FBS provided		--	--	--	--	--	--	--	--	--
Highest level of free service provided per household										
Property rates (R value threshold)					9 476 687	9 476 687	9 476 687			
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
Revenue cost of subsidised services provided (R'000)										
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)	9									
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		8 164	9 824	10 326	9 477	9 477	9 477	5 107	5 381	5 650
Water (in excess of 6 kilolitres per indigent household per month)		--	--	--	--	--	--	--	--	--
Sanitation (in excess of free sanitation service to indigent households)		--	--	--	--	--	--	--	--	--
Electricity/other energy (in excess of 50 kwh per indigent household per month)		--	--	--	--	--	--	--	--	--
Refuse (in excess of one removal a week for indigent households)		--	--	--	--	--	--	--	--	--
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other	6									
Total revenue cost of subsidised services provided		8 164	9 824	10 326	9 477	9 477	9 477	5 107	5 381	5 650

Part 2 – Supporting Documentation

2.1. OVERVIEW OF THE ANNUAL BUDGET PROCESS

Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the budget. In addition Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act.

The Budget Steering Committee consists of the Municipal Manager and senior officials of the municipality.

The primary aims of the Budget Steering Committee are to ensure:

- that the process followed to compile the budget complies with legislation and good budget practices;
- that there is proper alignment between the policy and service delivery priorities set out in the Municipality's IDP and the budget, taking into account the need to protect the financial sustainability of municipality;
- that the municipality's revenue and tariff setting strategies ensure that the cash resources needed to deliver services are available; and
- That the various spending priorities of the different municipal departments are properly evaluated and prioritised in the allocation of resources.

2.2. MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS

A. Assets Managements

1. Capital Expenditure to Total Expenditure

$$\begin{aligned}
 & \frac{\text{Total Capital Expenditure}}{\text{Total Expenditure}} \quad \times 100 \\
 & = \frac{\text{R33 722 000}}{\text{R142 616 000}} \quad \times 100 \\
 & = \underline{\underline{20\%}}
 \end{aligned}$$

2. Repairs and Maintenance as a % of Property, Plant and Equipment and Investment Property

$$\begin{aligned}
 & \frac{\text{Total Repairs and Maintenance}}{\text{PPE and Investment Property (CV)}} \quad \times 100 \\
 & = \frac{\text{R8 055 000}}{\text{R246 741 000}} \quad \times 100 \\
 & = \underline{\underline{3\%}}
 \end{aligned}$$

We unable to meet the norm of 8% as we are a small municipality, but this won't distract the service delivery.

B. Liquidity Management

1. Cash/ Cost Coverage Ratio (Excl. Grants)

(Cash and Cash equivalent-
Unspent conditional grant- overdraft) + Short term Inv. X 100
Operating expenditures excl. non cash payments

$$\frac{(R3\,325\,000 - 8\,693\,000 - 0) + R21\,604\,000}{R97\,514\,000} \times 100$$

17%

2. Current Ratio

$$\frac{\text{Current Assets}}{\text{Current Liabilities}}$$

$$\frac{R43\,777\,000}{R29\,071\,000}$$

1.5:1

C. Debtors Management

1. Collection rate

$$\frac{\text{Gross debtors closing Balance + Billed Revenue - Gross debtors opening Balance - Bad debts written off}}{\text{Billed Revenue}} \times 100$$

$$\frac{(R\,26\,465\,000 + R16\,298\,000 - R24\,500\,000 - 883\,000)}{R16\,298\,000} \times 100$$

82%

2. Net Debtors days

$$\frac{(\text{Gross Debtors - Bad Debts provision})}{\text{Actual Billed Revenue}} \times 365$$

$$\frac{R26\,465\,000 - R\,883\,000}{R16\,298\,000} \times 365$$

573 Days

D. Expenditure Management

3. Remuneration as a percentage of total operating expenditure

(Employees Related Cost and Councillors) X100
Operating Expenditure

R 39 967 000 + R 8 300 000
R108 894 000

44 %

4. Contracted Services of a total of operating Expenditure

Contracted Services x 100
Operating Expenses

R18 721 000 x 100
R 108 894 000

17 %

2.3. OVERVIEW OF BUDGET- RELATED POLICIES

The following budget related policies must be reviewed and approved by the council together with the approval of annual budget:

4. Rates Policy

- Credit Control & Debt Collection Policy
- Indigent Policy
- Tariff Policy
- Cash Management & Investment Policy
- Borrowing Framework Policy and Guidelines
- Supply Chain Management Policy
- Virement Policy
- Budget Policy
- Funding and Reserves Policy
- Assets Management Policy

2.4. OVERVIEW OF BUDGET ASSUMPTIONS

2.4.1. General inflation outlook and its impact on the municipal activities

There are three key factors that have been taken into consideration in the compilation of the 2018/19 MTREF:

- National Government macro-economic targets;
- The impact of municipal cost drivers;
- The increase in the cost of remuneration, Employee costs plus councillors remuneration is 46 per cent of total operating expenditure in the 2019/20 MTREF.

2.4.2. Interest rates for borrowing and investment of funds

The MFMA specifies that borrowing can only be utilised to fund capital or refinancing of borrowing in certain conditions. The Municipality is not intended to take any borrowings to finance its capital assets for the 2018/19 budget year to minimise the interest rate costs and risk.

2.4.3. Collection rate for revenue services

It is also assumed that current economic conditions, and relatively controlled inflationary conditions, will continue for the forecasted term.

Property Rate

The rate of Property rates revenue collection is currently expressed as a percentage (71 per cent) of annual billings.

Rental of facilities

The rate of rental of facilities revenue collection is currently expressed as a percentage (70 per cent) of annual billings.

Other revenues, Interest earned, License and Permits and Refuse revenue

The collection rate of the above revenue is expected to be 100% collection for 2018/19 budget.

2.4.4. Operational and Capital Grants

It has been assumed that 100 per cent of the grants will be received.

2.4.5. Salary increases

Circular No. 91 state that, "The Salary and Wage Collective Agreement for the period 01 July 2015 to 31 June 2018 has come to an end. The process is under consultation; therefore, in the absence of other information from the South African Local Government Bargaining Council communication will be provided at a later stage". Therefore, the municipality for salaries budget used 9% this percentage is based on the inflation rate of 5.3% plus 3.7%, which is the municipal provision as we are waiting for job description result anytime from now. For councillor's remuneration municipality used 6%, which is latest approved upper limit.

2.4.6. Ability of the municipality to spend and deliver on the programmes

MFMA circular No.71 state that at least 10-20 per cent of total expenditure will be spent on the implementation of capital projects. During the preparation of 2018/19 budget we anticipated to spend 21 percent of total expenditure to capital projects.

2.5. OVERVIEW OF BUDGET FUNDINGS

The budget is funded by national grants, property rates and other income.

2.5.1. Operating Revenue Framework

For Maphumulo Municipality to continue improving the quality of services provided to its citizens it needs to generate the required revenue.

Below is the summary of revenue classified by main revenue source

Table-1 Summary of revenue classified by main revenue source

KZN294 Maphumulo - Table A4 Budgeted Financial Performance (revenue and expenditure)											
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue By Source											
Property rates	2	8 993	14 074	12 658	13 950	13 950	13 950	–	16 298	16 251	17 064
Service charges - electricity revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - water revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue	2	–	–	–	–	–	–	–	115	121	127
Service charges - other									–		
Rental of facilities and equipment		969	743	906	1 018	1 018	1 018		864	949	1 047
Interest earned - external investments		2 194	2 062	3 197	2 141	2 928	2 928		2 400	2 520	2 646
Interest earned - outstanding debtors		1 549	1 468	1 458	1 920	1 920	1 920		1 870	2 002	2 143
Dividends received											
Fines, penalties and forfeits											
Licences and permits					5	5	5		1 001	1	1
Agency services											
Transfers and subsidies		72 759	81 180	74 663	93 879	93 879	93 879		85 742	90 321	96 314
Other revenue	2	262	1 703	146	249	631	631	–	612	730	767
Gains on disposal of PPE											
Total Revenue (excluding capital transfers and contributions)		86 725	101 229	93 028	113 162	114 330	114 330	–	108 903	112 895	120 108

2.6.2. Property Rates

Property rates cover the cost of the provision of general services. Determining the effective property rate tariff is therefore an integral part of the municipality's budgeting process. The municipal property Rates is calculated based latest consolidated valuation roll received from the municipal property valuator on 1 March 2018 (General valuation roll and supplementary valuation roll). 2018/19 Budgeted property rates is R16.3 million expected to increase to R16.3 million 2019/20 and R17 million in 2020/21.

This budget is based on the consolidated valuation roll received. Properties were valued by category; rebates, exemption and proper tariff were inserted then we arrived at the R16.3 million budget for 2018/19 financial year. The reason we didn't use the 2017/18 billing as a base of 2018/19 budget is because the current valuation roll in the system show the property value of R549.9 million while the new Consolidated Valuation roll has property value of R507.5 million. Municipality is planning to upload this new valuation roll in the billing module as the beginning of July so that our billings would be in line with the 2018/19 planned billings.

This budget is prepared in consultation of the MPRA, revised tariffs and 2018/19 property rate policy.

2.5.2. Rental of facilities and equipment

Rental of facilities and equipment is made of hall hire fee and rental debtors. Rental debtors is based on billings whereas Hall hire fees based on actual receipts. The budget for rental debtors is R844 000 and R20 000 hall hire fees. This budget is based on the current financial year contracts agreement.

Contracts per tenant were checked and proper calculation was made as per occupant contract agreement. 2018/19 budget calculation was based on that occupants are not renting the equal amount but is depending on the space occupied by the particular tenant, escalation clause of 10% is not applicable to all occupants therefore the rental fee and 10% increase is depends on the contract agreement. During the contract inspection we found that in 2017/18 financial year we have only 12 occupants who have existing contracts agreement and the Rental debtors is based on these 12 occupants although some of these occupants contract will be expire during this financial or next financial year, but for budget purpose we relied on that these signed contract are renewable as a results we assumed that all these tenants will occupied their space for the entire 2018/19 financial year.

2.5.3. Interest earned – External investments

The budget for interest receive on external investment is the overage of interest received from 2015/16 to 2016/17 as per audited AFS. Included in the budget for interest received on external investment is the interest expected to receive from FNB main account and ABSA current account amounted to R100 000.

2.5.4. Interest Earned on outstanding Debtors

The interest on outstanding debtors is made of consumer and rental debtors, and this interest is informed by credit control policy. The budget for the interest earned on outstanding debtors is R1.9 million 2018/19 budget year. In terms of credit control policy the annual interest rate is 7% on outstanding debtors, therefore the outstanding debtors balance at the end of the 2018/19 was projected and from that balance 7% was allocated to interest on outstanding debtors.

2.5.5. Licenses and Permits

2018/19 budget for license and permit is R1 million an amount expected to collect from Business licenses amount to R1 000 from business license expected to be collected in 2018/1 financial year from business licenses, this budget is based on the 2017/18 collection. And R1 million from motor licensing as a municipality proposing to have licensing department as from the beginning of the next financial year.

2.5.6. Other Revenue

Other revenue is made up of cash sales which are tender document sales, Refund from LGSETA, income from shared services from Ndwedwe, other income and admin fees (amount paid by the third parties (AVBOB, Capital alliance and old mutual) for municipal administration on behalf of the third parties). The budget for other revenue is R612 000. The estimate of cash sales and receipt is based on the current year receipts.

2.6.7. Refuse Removal

Municipality is planning to collect refuse from commercial and state owned properties and we expected to collect R115 000 for 2018/19 budget year.

2.6.8 Operating Transfers and Grant Receipts

Operating grants and transfers totals budget is R85.7 million and steadily increased to R90.3million by 2019/20. This budgeted allocation is made in terms of 2018/19 Division of Revenue Bill together with Kwa-Zulu Natal provincial gazette.

2.6. EXPENDITURE ON ALLOCATION AND GRANTS PROGRAMMES

KZN294 Maphumulo - Table A4 Budgeted Financial Performance (revenue and expenditure)											
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand	1										
Expenditure By Type											
Employee related costs	2	22 897	25 439	27 200	31 149	32 205	32 205	–	39 967	42 765	45 777
Remuneration of councillors		5 672	6 326	6 512	7 158	7 830	7 830		8 300	8 880	9 502
Debt impairment	3	1 925	3 036	640	3 339	464	464		883	945	1 011
Depreciation & asset impairment	2	9 262	11 106	11 901	14 190	12 713	12 713	–	10 497	11 985	13 542
Finance charges		2 289	1 520	805	244	244	244		42	–	–
Bulk purchases	2	–	–	–	–	–	–	–	–	–	–
Other materials	8										
Contracted services		12 108	18 908	9 958	9 006	10 165	10 165	–	18 721	19 551	20 420
Transfers and subsidies		8 319	13 682	–	20 050	20 050	20 050	–	1 200	1 250	1 300
Other expenditure	4, 5	38 523	25 516	–	31 440	36 559	36 559	–	29 285	27 619	28 504
Loss on disposal of PPE		2 000	145	146							
Total Expenditure		102 994	105 678	57 162	116 576	120 230	120 230	–	108 894	112 995	120 058

2.7.1. Operating Expenditure Framework

The Maphumulo's expenditure framework for the 2018/19 budget and MTREF is informed by the following:

- Balanced budget constraint (operating expenditure should not exceed operating revenue)
- Funding of the budget over the medium-term as informed by Section 18 and 19 of the MFMA;
- The capital programmes
- Operational gains and efficiencies will be directed to funding the capital budget and other core services; and
- Strict adherences to the principle of no project plan *no budget*. If there is no business plan, no funding allocation can be made.

2.7.2. Employee related cost

The budgeted allocation for employee related costs for the 2018/19 budget year is R40 million. This budget amount is made of current employee as per 2018 April salary bill, plus vacant post as per the 2018/19 reviewed organogram, The 2018/19 salary increment is catered at 9% increment.

2.7.3. Remuneration of councillors

The cost associated with the remuneration of councillors is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The most recent proclamation in this regard has been taken into account in compiling the Municipality's budget. The determination of salaries, allowances and benefits of different members of Council is based on 04 percent council upper limit approved during this financial year.

2.7.4 Debt Impairments

The provision of debt impairment was determined based on an historical calculation of debt impairment as stated in 2016/17 audited AFS.

2.7.5. Depreciation

Provision for depreciation and asset impairment has been informed by the Municipality's Asset Management Policy, 2018/19 Fixed asset register forecasts and all capital assets expected to be acquired during the budget year. Depreciation is widely considered a proxy for the measurement of the rate asset consumption. Budget appropriations in this regard total to R10.5million.

2.7.6. Finance charges

Finance charges consist primarily of the repayment of interest on long-term borrowing from FNB. The decrease is because this loan will be settled at the end of December 2018.

2.7.7. Contracted services

Contracted services comprises of all the operational services received by the municipality from though the signed agreement between the service provider and the municipality. Including in contracted services are security fees, legal fee, repairs & maintenance, Communications, Public participation, waste removal, internal auditors, municipal Valuer and operating lease (printing machines).

The total budget for contracted services expected to increase to R18.7 million in 2018/19 financial year.

2.7.8. Transfers and grants-Expenditure

The budget for transfers and grants expenditure is made of free basic services of R1.2 million.

2.7.10. Other expenditure

Other expenditure comprises of various line items relating to the daily operations of the municipality. The breakdown of general expenses is as follows:-

2018/19 Other Expenditure					
Expenditure description	2018	2019	2020	2021	
ASSETS MAINTENANCE - fuel and Oil	350 000.00	150 000.00	154 500.00	159 135.00	
BASARIES - Registration Fees	500 000.00	400 000.00	412 000.00	424 360.00	
COUNCIL ENTERTAINMENT : Council Entertainment(Mayors Tea and wa	60 000.00	40 000.00	41 200.00	42 436.00	
COUNCIL MEETINGS - Council Seating- Catering	40 000.00	30 000.00	30 900.00	31 827.00	
ADVERTISING : Corporates and Municipal Activities	115 000.00	115 000.00	118 450.00	122 003.50	
COUNCIL TRAINING - Training - Transport	30 000.00	30 000.00	30 900.00	31 827.00	
COUNCIL TRAINING - Training- accommodation	60 000.00	60 000.00	61 800.00	63 654.00	
COUNCIL TRAINING -Training Council Facilitator	100 000.00	100 000.00	103 000.00	106 090.00	
COUNCIL TRAINING -Training- Daily Allowance	10 000.00	10 000.00	10 300.00	10 609.00	
EXTERNAL AUDIT - External audit Fees	1 378 000.00	1 460 680.00	1 504 500.40	1 549 635.41	
MEMBERSHIP FEE - SALGA	500 000.00	500 000.00	515 000.00	530 450.00	
PUBLIC PARTICIPATION - Public Participation meetings- Catering	141 585.00	145 000.00	149 350.00	153 830.50	
PUBLIC PARTICIPATION - Public participation meeting (Transport Hire)	60 000.00	63 600.00	65 508.00	67 473.24	
PUBLIC PARTICIPATION - Public participation Voters Edutainment - Tent	100 000.00	106 000.00	109 180.00	112 455.40	
PUBLIC PARTICIPATION - Public participation voters Edutainment Artist	100 000.00	106 000.00	109 180.00	112 455.40	
PUBLIC PARTICIPATION -Uniform and Protective clothing	152 965.00	160 000.00	164 800.00	169 744.00	
WARD COMMITTEE - Training (Breakdown Required)		290 000.00	298 700.00	307 661.00	
WARD COMMITTEE- Ward Committee allowance- Basic salaries	1 056 000.00	1 320 000.00	1 412 400.00	1 511 268.00	
WORKSHOP - S and T - transport without operator- own Transport	224 242.00	224 242.00	230 969.26	237 898.34	
WORKSHOP -Sand T - Transport without operator- Car Rental	200 000.00	200 000.00	206 000.00	212 180.00	
WORKSHOP - Workshop and Conference- Air Transport	50 000.00	50 000.00	51 500.00	53 045.00	
WORKSHOP -Seminar, Conference, workshop fees	25 000.00	25 000.00	25 750.00	26 522.50	
WORKSHOP -Workshop, Conference - Accommodation	525 000.00	525 000.00	540 750.00	556 972.50	
AUDIT COMMITTEE : Audit committee fee	150 000.00	192 000.00	197 760.00	203 692.80	
PUBLIC PARTICIPATION : Advertising of Public notice annual reports	15 000.00	15 000.00	15 450.00	15 913.50	
PUBLIC PARTICIPATION : Compiling and Printing of annual reports	95 000.00	200 000.00	206 000.00	212 180.00	
PUBLIC PARTICIPATION : Diaries and Calendars	49 966.00	150 000.00	154 500.00	159 135.00	
PUBLIC PARTICIPATION- Back to school campaign-Uniform		5 000.00	5 150.00	5 304.50	
PUBLIC PARTICIPATION- Back to school campaign- Study Material		10 000.00	10 300.00	10 609.00	
PUBLIC PARTICIPATION-State of the Nation address-hiring of TV Screen		15 000.00	15 450.00	15 913.50	
PUBLIC PARTICIPATION- Human rights campaign -Hospital Visit (Hospital)		10 000.00	10 300.00	10 609.00	
PUBLIC PARTICIPATION- Customer and Staff Satisfaction savery campaign-Staff Survey - Servi		200 000.00	206 000.00	212 180.00	
PUBLIC PARTICIPATION- Customer and Staff Satisfaction savery campaign Community Survey		400 000.00	412 000.00	424 360.00	
PUBLIC PARTICIPATION- Mandela month campaign-Food parcel to 67 people		50 000.00	51 500.00	53 045.00	
PUBLIC PARTICIPATION - Woman's month Campaign- Catering		60 000.00	61 800.00	63 654.00	
PUBLIC PARTICIPATION - Woman's month Campaign- Agricultural Support		10 000.00	10 300.00	10 609.00	
PUBLIC PARTICIPATION - Woman's month Campaign-Tent and Chair hire		30 000.00	30 900.00	31 827.00	
PUBLIC PARTICIPATION- Income Cultural Campaign-Gift per ward		110 000.00	113 300.00	116 699.00	
PUBLIC PARTICIPATION- 16 days of activismCampaign-T. Shirt		30 000.00	30 900.00	31 827.00	
PUBLIC PARTICIPATION- 16 days of activism Campaign -Catering		20 000.00	20 600.00	21 218.00	
PUBLIC PARTICIPATION- 16 days of activism Campaign- Decoration		10 000.00	10 300.00	10 609.00	
PUBLIC PARTICIPATION- 16 days of activism Campaign -Sound System		10 000.00	10 300.00	10 609.00	
PUBLIC PARTICIPATION- Maskandi Festival Campaign- Artist		100 000.00	103 000.00	106 090.00	
PUBLIC PARTICIPATION- Maskandi Festival Campaign- Maquee (to accommodate 25 people)		200 000.00	206 000.00	212 180.00	
PUBLIC PARTICIPATION- Maskandi Festival Campaign- Sound System		10 000.00	10 300.00	10 609.00	
PUBLIC PARTICIPATION- Maskandi Festival Campaign -Speed Fence		65 000.00	66 950.00	68 958.50	
PUBLIC PARTICIPATION- Maskandi Festival Campaign-Stage		25 000.00	25 750.00	26 522.50	
PUBLICITY- Publicity Radio Slots	320 000.00	250 000.00	257 500.00	265 225.00	
RISK MANAGEMENT: Purchase of Risk Management license system		270 000.00	278 100.00	286 443.00	
RISK MANAGEMENT : Anti-fraud hotline- Rental (Breakdown required)		120 000.00	123 600.00	127 308.00	
RISK MANAGEMENT :Anti-fraud campaigns (Breakdown required)		60 000.00	61 800.00	63 654.00	
SUBSTANCE AND TRAVELLING : S and T- Daily allowance	30 000.00	30 000.00	30 900.00	31 827.00	
SUBSTANCE AND TRAVELLING S and T- Accommodation	70 000.00	50 000.00	51 500.00	53 045.00	
SUBSTANCE AND TRAVELLING S and T-Own transport	20 000.00	20 000.00	20 600.00	21 218.00	
WORKSHOP - S and T - transport without operator- own Transport	25 000.00	25 000.00	25 750.00	26 522.50	
WORKSHOP -Sand T - Transport without operator- Car Rental	25 000.00	25 000.00	25 750.00	26 522.50	
WORKSHOP - Workshop and Conference- Air Transport	30 000.00	30 000.00	30 900.00	31 827.00	
WORKSHOP- Daily Allowance	30 000.00	30 000.00	30 900.00	31 827.00	
WORKSHOP -Seminar, Conference, workshop and Subject meter	20 000.00	20 000.00	20 600.00	21 218.00	
WORKSHOP -Workshop, Conference - Accommodation	50 000.00	50 000.00	51 500.00	53 045.00	
FMG GRANT : Training of mSCOA	225 000.00	350 000.00	360 500.00	371 315.00	
FMG GRANT : Upgrade on renewal license Fee	977 000.00	200 000.00	206 000.00	212 180.00	
FMG Grant Funded: Audit committee (FMG)	150 000.00	200 000.00	875 500.00	901 765.00	
FMG GRANT : Licence Agency Fee	-	300 000.00			
CONSULTANTS FEES : Indigent Register Compilation	480 000.00	200 000.00	206 000.00	212 180.00	
CONSULTANTS FEES: HAVY : Travel agency and Visa card	200 000.00	200 000.00	206 000.00	212 180.00	
CONSUMABLE : Stationery	330 000.00	453 000.00	466 590.00	480 587.70	
ASSETS MANAGEMENT : Insurance Premium	400 000.00	400 000.00	412 000.00	424 360.00	
BANKING Bank Charges	26 000.00	150 000.00	154 500.00	159 135.00	
MUNICIPAL RUNNING COST : Water and Electricity	873 600.00	900 000.00	927 000.00	954 810.00	
HIRE CHARGES : Hire charges	660 000.00	206 200.00	212 386.00	218 757.58	
IMPLIMENTATION OF MSCOA : Implementation of mSCOA	650 000.00	450 000.00	463 500.00	477 405.00	

SUBSTANCE AND TRAVELLING : Accommodation	101 000.00	80 000.00	82 400.00	84 872.00
SUBSTANCE AND TRAVELLING : Daily Allowance	37 424.24	30 000.00	30 900.00	31 827.00
SUBSTANCE AND TRAVELLING : Road Transport	80 000.00	80 000.00	82 400.00	84 872.00
SUBSTANCE AND TRAVELLING :Air Transports	20 000.00	10 000.00	10 300.00	10 609.00
SUBSTANCE AND TRAVELLINGH :Transport without operator Car hire	55 000.00	35 000.00	36 050.00	37 131.50
WORKSHOP - S and T - transport without operator- own Transport	15 000.00	15 000.00	15 450.00	15 913.50
WORKSHOP -Sand T - Transport without operator- Car Rental	5 000.00	5 000.00	5 150.00	5 304.50
WORKSHOP - Workshop and Conference- Air Transport	10 000.00	10 000.00	10 300.00	10 609.00
WORKSHOP : Membership Professional Board(all IIMFO Members)	10 000.00	10 000.00	10 300.00	10 609.00
WORKSHOP :Workshop Seminars	15 000.00	15 000.00	15 450.00	15 913.50
WORKSHOP- Daily Allowance	10 000.00	10 000.00	10 300.00	10 609.00
WORKSHOP -Workshop, Conference - Accommodation	50 000.00	35 000.00	36 050.00	37 131.50
DEVELOPMENT AND REVIEW OF JOB DESCRIPTION: Valuer and Assessor	20 000.00	20 000.00	20 600.00	21 218.00
FILLING OF CRITICAL POST : Advertising : Vacant Post staff Recruitment	73 825.32	75 000.00	77 250.00	79 567.50
FILLING OF CRITICAL POST : Re- Allocation cost of new Employee		50 000.00	51 500.00	53 045.00
FILLING OF CRITICAL POST : S and T - Non employees	10 000.00	10 000.00	10 300.00	10 609.00
FILLING OF CRITICAL POST: Medical Exam	35 000.00	35 000.00	36 050.00	37 131.50
FILLING OF CRITICAL PST : Competency assessment	39 825.32	60 000.00	61 800.00	63 654.00
FLEET MANAGEMENT : License renewal	150 000.00	170 000.00	175 100.00	180 353.00
GENERAL EXPENSE : Cleaning services	100 000.00	120 000.00	123 600.00	127 308.00
GENERAL EXPENSES : Installation of Fire extinguishers	43 500.00	50 000.00	51 500.00	53 045.00
GENERAL EXPENSES : Occupational Health and Safety Fire services	16 500.00	20 000.00	20 600.00	21 218.00
GENERAL EXPENSES : Occupational Health and Safety -Uniform and Safety	10 000.00	15 000.00	15 450.00	15 913.50
GENERAL EXPENSES : Procurement of safety Sign- Exhibit installation	10 000.00	15 000.00	15 450.00	15 913.50
GENERAL EXPENSES : Professional Help for Employees	50 000.00	50 000.00	51 500.00	53 045.00
GENERAL EXPENSES : Servicing of water hoses	10 000.00	15 000.00	15 450.00	15 913.50
GENERAL EXPENSES : training Occupational healthy	60 000.00	70 000.00	72 100.00	74 263.00
GENERAL EXPENSES : Uniform and Protective clothing	58 000.00	100 000.00	103 000.00	106 090.00
IT SUPPORT : Computer Software :License Renewal	240 000.00	470 000.00	484 100.00	498 623.00
IT SUPPORT : Internet access (Monthly rentals)	80 000.00	300 000.00	309 000.00	318 270.00
IT SUPPORT : IT equipment Small tools (including recorder)	-	15 000.00	15 450.00	15 913.50
RECORDS MANAGEMENT :Courier and Delivery Services	2 200.00	3 500.00	3 605.00	3 713.15
RECORDS MANAGEMENT:STATIONERY & OFFICE EQUIPMENT		50 000.00	51 500.00	53 045.00
RENTAL FOR NEW SCARCE SKILLS EMPLOYEES (3 MONTHS RENTAL)		70 000.00	72 100.00	74 263.00
SKILLS AND DEVELOPMENT Domestic Accommodation (WSP) Training	-	70 000.00	72 100.00	74 263.00
SKILLS AND DEVELOPMENT: Training- Daily Allowance		25 000.00	25 750.00	26 522.50
SKILLS AND DEVELOPMENT: Training- Own Transports	200 000.00	170 000.00	175 100.00	180 353.00
SKILLS DEVELOPMENT : Training	600 000.00	500 000.00	515 000.00	530 450.00
SKILLS DEVELOPMENT Training Accommodation	400 000.00	350 000.00	360 500.00	371 315.00
STUDY AID : Employee Bursaries	300 000.00	360 000.00	370 800.00	381 924.00
SUBSTANCE AND TRAVELLING - Car rental	5 000.00	5 000.00	5 150.00	5 304.50
SUBSTANCE AND TRAVELLING : S and T- Daily allowance	30 000.00	30 000.00	30 900.00	31 827.00
SUBSTANCE AND TRAVELLING S and T- Accommodation	50 000.00	30 000.00	30 900.00	31 827.00
SUBSTANCE AND TRAVELLING S and T-Own transport	35 000.00	35 000.00	36 050.00	37 131.50
Wet Fuel	100 000.00	120 000.00	123 600.00	127 308.00
WORKSHOP -Sand T - Transport without operator- Car Rental	5 000.00	100 000.00	103 000.00	106 090.00
Maphumulo LUMS	450 000.00	300 000.00	309 000.00	318 270.00
SUBSTANCE AND TRAVELLING Sand t Domestic food and beverages	30 000.00	10 000.00	10 300.00	10 609.00
SUBSTANCE AND TRAVELLING : Accommodation	30 000.00	30 000.00	30 900.00	31 827.00
GENERAL EXPENSE : Seminar, Conference , Workshop and Event	20 000.00	20 000.00	20 600.00	21 218.00
EPWP - Catering for Training EPWP	30 000.00			
EPWP - Small tools		50 000.00		
EPWP- RECRUITMENTS OF EPWP WORKERS - Uniform and protective clothing	133 600.00	250 000.00		
EPWP- RECRUITMENTS OF EPWP WORKERS- Basic salaries- Stipend salaries	1 276 017.00	767 000.00		
REVIEW OF 2018/19 IDP - Advertising IDP Ref Forum meeting	30 000.00	30 000.00		
REVIEW OF 2018/19 IDP - IDP- Road show catering	168 000.00	168 000.00		
REVIEW OF 2018/19 IDP :advertising- IDP, SDBIP and PMT	10 000.00	10 000.00		
REVIEW OF 2018/19 IDP -Catering for Mayors campaign (IDP forum meeting)	94 900.00	94 900.00		
REVIEW OF 2018/19 IDP -Entertainment Mayor executive campaign	68 000.00	68 000.00		
REVIEW OF 2018/19 IDP -Executive Mayors campaign- Decoration	668 000.00	668 000.00		
REVIEW OF 2018/19 IDP -Printing Of IDP	264 000.00	200 000.00		
REVIEWING OF 2018/19 IDP - Hiring of PA System- Entertainment	52 000.00	52 000.00		
REVIEWING OF 2018/19 IDP -IDP Road Show- Hiring of PA System	224 000.00	200 000.00		
REVIEWING OF 2018/19 IDP -IDP Road Show- Hiring of 12 taxes	256 000.00	256 000.00		
SHARED SERVICES : Administrative and support staff	890 000.00	890 000.00	916 700.00	944 201.00
SMME'S SUPPORT PROJECTS :		120 000.00	123 600.00	127 308.00
SUPPORT OF TOURISM-Procurement of Environmental Friendly Sign boards	50 000.00	300 000.00	309 000.00	318 270.00
RELOCATION COSTS FOR THE POST OFFICE AND CRECHE		300 000.00	309 000.00	318 270.00
PROFESSIONAL FEES (Surveying and consolidation of sites)		100 000.00	103 000.00	106 090.00
UPDATING AND REVIEW OF IDP : Final SDF Reports- Project Management	262 000.00	100 000.00	103 000.00	106 090.00
UPDATING SDF FOR ANNUAL REVIEW OF IDP : Advertising - Spatial Development	10 000.00	10 000.00	10 300.00	10 609.00
AGRICULTURAL DEVELOPMENT - farmers support		250 000.00	257 500.00	265 225.00
MEMBERSHIP -Business and Advisory- Board Member	10 000.00	10 000.00	10 300.00	10 609.00
PROTECTIVE CLOTHES - Safety Uniform	20 000.00	20 000.00	20 600.00	21 218.00
STATIONERY -Printing, Publication and books	5 000.00	5 000.00	5 150.00	5 304.50

SUBSTANCE AND TRAVELLING - Allowance- Accommodation	21 480.00	21 480.00	22 124.40	22 788.13
SUBSTANCE AND TRAVELLING -S and T - Daily allowance	2 006.00	2 006.00	2 066.18	2 128.17
SUBSTANCE AND TRAVELLING -S and T Domestic Food and Beverages	20 000.00	20 000.00	20 600.00	21 218.00
SUBSTANCE AND TRAVELLING -S and T- Travelling without operator	10 000.00	10 000.00	10 300.00	10 609.00
SUBSTANCE AND TRAVELLING- Sand T - Domestic accommodation	28 600.00	28 600.00	29 458.00	30 341.74
YOUTH DEVELOPMENT - Accommodation	360 000.00			
YOUTH DEVELOPMENT : Catering Youth Development	116 900.00	121 000.00	124 630.00	128 368.90
YOUTH DEVELOPMENT : youth Development motivational speaker and	-	22 000.00	22 660.00	23 339.80
YOUTH DEVELOPMENT : youth Tags and T-Shirts	29 500.00		-	-
YOUTH DEVELOPMENT : Prizes		78 000.00	80 340.00	82 750.20
YOUTH DEVELOPMENT : Magee, chairs and Tables		33 000.00	33 990.00	35 009.70
YOUTH DEVELOPMENT : Decoration		48 000.00	49 440.00	50 923.20
YOUTH DEVELOPMENT : Youth forum and council supports	130 740.00	150 000.00	154 500.00	159 135.00
YOUTH DEVELOPMENT - Facilitator- Drivers Licenses	400 000.00	500 000.00	515 000.00	530 450.00
YOUTH DEVELOPMENT- Advertising of Service providers	-	9 000.00	9 270.00	9 548.10
YOUTH DEVELOPMENT- Catering Exam prayer	-		-	-
YOUTH DEVELOPMENT- Grade 12 awards to learners	9 000.00		-	-
YOUTH DEVELOPMENT- Sound System and Video and Printing	61 600.00	73 000.00	75 190.00	77 445.70
YOUTH DEVELOPMENT- Extra classes Support programme(Service Provide)		100 000.00	103 000.00	106 090.00
YOUTH DEVELOPMENT-LYC Meetings- Catering		24 000.00	24 720.00	25 461.60
YOUTH DEVELOPMENT-LYC Meetings- Transport		32 000.00	32 960.00	33 948.80
YOUTH DEVELOPMENT-Youth Headed Household support programme (Service provider)		60 000.00	61 800.00	63 654.00
YOUTH DEVELOPMENT-Back to School Programme		50 000.00	51 500.00	53 045.00
YOUTH DEVELOPMENT- Film and Script writing workshop (event Management)		70 000.00	72 100.00	74 263.00
YOUTH DEVELOPMENT- Transports	92 800.00	-	-	-
EVENT JUNE 16 - Prize awards	50 000.00	50 000.00	51 500.00	53 045.00
EVENT JUNE 16 - Sound System and videos and Printing	33 000.00	31 000.00	31 930.00	32 887.90
EVENT JUNE 16 - Transport	58 000.00	45 000.00	46 350.00	47 740.50
EVENT JUNE 16- Advertising June 16 event posters	10 000.00	23 000.00	23 690.00	24 400.70
EVENT June 16- event management	-	60 000.00	61 800.00	63 654.00
EVENT JUNE 16- Catering	73 000.00		-	-
EVENT JUNE 16- Decoration nd Tables hire	20 000.00	16 000.00	16 480.00	16 974.40
EVENT JUNE 16 -Competition Judges and artist	20 000.00	65 000.00	66 950.00	68 958.50
EVENT JUNE 16 -T-Shirts		30 000.00	30 900.00	31 827.00
EVENT JUNE 16- Special event and Function	36 000.00	-	-	-
DISABILITY- Catering forum meeting	15 000.00	15 000.00	15 450.00	15 913.50
DISABILITY- Taxi hire	15 000.00	15 000.00	15 450.00	15 913.50
DISABILITY- Training Graphic Design	100 000.00	120 000.00	123 600.00	127 308.00
DISASTER- Disaster Management- Intervals	210 000.00	250 000.00	257 500.00	265 225.00
DISASTER- Disaster Management- Lightning Conductor	331 220.29	350 000.00	360 500.00	371 315.00
EVENT UMKHOSI WOMHLANGA - Makhosi womhlanga Buses	78 992.11	60 000.00	61 800.00	63 654.00
EVENT UMKHOSI WOMHLANGA- Accommodation	1 790.00		-	-
EVENT UMKHOSI WOMHLANGA- Gift to Entomb zomhlanga	49 997.60	50 000.00	51 500.00	53 045.00
EVENT UMKHOSI WOMHLANGA- Umkhosi womhlanga Catering	28 000.00	50 000.00	51 500.00	53 045.00
EVENT WORLD AIDS DAY- Catering	-	10 000.00	10 300.00	10 609.00
EVENT WORLD AIDS DAY- Entertainment	34 800.00	20 000.00	20 600.00	21 218.00
EVENT WORLD AIDS DAY- Hiring Sound system	29 500.00	20 000.00	20 600.00	21 218.00
HIV AND AIDS - awareness catering	88 200.00	50 000.00	51 500.00	53 045.00
HIV AND AIDS - Food parcels		50 000.00	51 500.00	53 045.00
HIV AND AIDS - Transports	50 000.00	50 000.00	51 500.00	53 045.00
POVERTY ALLEVIATION -Sukuma Sakhe- Stationery	25 000.00			
POVERTY ALLEVIATION-Catering for workshop for Local Artist	27 500.00			
POVERTY ALLIATION-Poverty Alliviation- Advertising		5 000.00	5 150.00	5 304.50
POVERTY ALLIATION-Poverty Alleviation	160 000.00	215 000.00	221 450.00	228 093.50
SPORTS-SALGA- Trophies and awards	65 000.00	65 000.00	66 950.00	68 958.50
SPORTS-Inter Schools Tonument -Medals and Trophies		10 000.00	10 300.00	10 609.00
SPORTS-Mayoral Cup Game -Medals and trophies		40 000.00	41 200.00	42 436.00
Sports - Best achievers awards- Catering	29 371.26	10 000.00	10 300.00	10 609.00
SPORTS-Athletico Marathon Catering	-	30 000.00	30 900.00	31 827.00
SPORTS-SALGA - Catering	68 128.74	30 000.00	30 900.00	31 827.00
SPORTS-Inter Schools Tonument - Catering		30 000.00	30 900.00	31 827.00
SPORTS-Club Management Capacity - Catering		23 000.00	23 690.00	24 400.70
SPORTS-Mayoral Cup Game _Catering		30 000.00	30 900.00	31 827.00
SPORTS-athletic marathon -Stage and Sound Crew	2 000.00	15 000.00	15 450.00	15 913.50
SPORTS-Inter Schools Tonument -Sound		7 000.00	7 210.00	7 426.30
SPORTS-Mayoral Cup Game -Sound System		7 000.00	7 210.00	7 426.30
SPORTS-Inter Schools Tonument _ Maqueree		5 000.00	5 150.00	5 304.50
SPORTS-Mayoral Cup Game -Marquee Hire		5 000.00	5 150.00	5 304.50
SPORTS- athletic Marathon- Inspection Fee	-	30 000.00	30 900.00	31 827.00
SPORTS- athletic marathon -Interior deco	-	10 000.00	10 300.00	10 609.00
SPORTS-SALGA games- Accommodation	160 378.00	180 000.00	185 400.00	190 962.00
SPORTS-SALGA games- Toilets hire		10 000.00	10 300.00	10 609.00
SPORTS-SALGA- Kits	66 156.00	70 000.00	72 100.00	74 263.00
SPORTS-Inter Schools Monument - Netball Kits and Soccer kits and Equipment's		60 000.00	61 800.00	63 654.00
SPORTS-Mayoral Cup Game - Kits(Sport Equipment)		20 000.00	20 600.00	21 218.00

SPORTS-Mayoral Cup Game -Ambulance Fee		13 000.00	13 390.00	13 791.70
SPORTS-Indigenous game- transportation	37 085.96	15 000.00	15 450.00	15 913.50
SPORTS-Mayoral Cup Game -Transport		30 000.00	30 900.00	31 827.00
SPORTS-SALGA Game- Track Suits	805 469.00	350 000.00	360 500.00	371 315.00
SPORTS-Mayoral Cup Game -T Shirts and Caps		70 000.00	72 100.00	74 263.00
SPORTS- athletic Marathon- First Aid- Training	-	15 000.00	15 450.00	15 913.50
SPORTS-Club Management Capacity - Trainer		20 000.00	20 600.00	21 218.00
SPORTS-Golden game- Audio Visual	16 500.00		-	-
SPORTS-Golden Game Interior Deco	35 500.00		-	-
SPORTS-Golden game -Taxi hire	3 808.77		-	-
SPORTS-SALGA games- Taxi hire	267 846.00	-	-	-
SPORT GRANT FUNDED - Sound system, Tent, generator, stage (100 Se	30 000.00			
SPORT GRANT FUNDED -Golf T-Shirts and Caps	50 000.00			
SPORT GRANT FUNDED - Trophies and Medals	30 000.00			
SPORT GRANT FUNDED - Sport Kits	60 000.00			
SPORT GRANT FUNDED - Sport Equipment	30 000.00			
SPORT GRANT FUNDED - Tent Deco	10 000.00			
SPORT GRANT FUNDED - Catering	20 000.00			
SPORT GRANT FUNDED - Artist	40 000.00			
SPORT GRANT FUNDED - S and T Non Employees(Professional Players)	30 000.00	58 000.00		
SUBSTANCE AND TRAVELLING - Transport workshop and session	3 000.00	3 000.00	3 090.00	3 182.70
SUBSTANCE AND TRAVELLING- Accommodation workshop and session	95 424.21	95 424.21	98 286.94	101 235.54
SUBSTANCE AND TRAVELLING -Transport without operator	108 700.00	108 700.00	111 961.00	115 319.83
SUBSTANCE AND TRAVELLING- Workshop and Session- Daily allowance	42 000.00	42 000.00	43 260.00	44 557.80
SUBSTANCE AND TRAVELLING- Workshop and Session- food	2 000.00	2 000.00	2 060.00	2 121.80
UNIFORM AND SAFTY CLOTHING-Staff Uniform- occupational health an	20 000.00	15 000.00	15 450.00	15 913.50
WOMAN GENDER - Catering	68 700.00	70 000.00	72 100.00	74 263.00
WOMAN GENDER - Toilets hire	-	10 000.00	10 300.00	10 609.00
WOMAN GENDER .- Taxi hire	36 204.00	40 000.00	41 200.00	42 436.00
WOMAN GENDER- Audio Visual	9 000.00	10 000.00	10 300.00	10 609.00
WOMAN GENDER- Tent hire and Interior Deco	189 500.00	190 000.00	195 700.00	201 571.00
FLEET MANAGEMENT -Wet Oil	1 200 000.00	1 200 000.00	1 236 000.00	1 273 080.00
GENERAL EXPENSE -Park Home	28 000.00	100 000.00	103 000.00	106 090.00
GENERAL EXPENSE -Uniform and Protective Cloths	160 730.00	300 000.00	309 000.00	318 270.00
GENERAL EXPENSES -Stores and Maintenance	200 000.00	250 000.00	257 500.00	265 225.00
GENERAL EXPENSE-small Tools	20 000.00	30 000.00	30 900.00	31 827.00
MEMBERSHIP FEE- Membership and Subscription- Professional Boardie	30 000.00	30 000.00	30 900.00	31 827.00
SUBSTANCE AND TRAVELLING - S and T- Daily Allowance	25 000.00	25 000.00	25 750.00	26 522.50
SUBSTANCE AND TRAVELLING -S and T- Accommodation	30 000.00	30 000.00	30 900.00	31 827.00
SUBSTANCE AND TRAVELLING - S and T- Food and beverages	5 000.00	5 000.00	5 150.00	5 304.50
1	30 000.00	30 000.00	30 900.00	31 827.00
WASTE REMOVAL - Purchase of Refuse bags	30 000.00	120 000.00	123 600.00	127 308.00
	26 891 277.82	29 285 332.21	27 619 135.18	28 504 205.23

2.7. CAPITAL EXPENDITURE

KZN294 Maphumulo - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding											
Vote Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Capital Expenditure - Functional											
Governance and administration		21 933	391	391	1 845	2 134	2 134	–	1 780	–	–
Executive and council					215	260	260		20		
Finance and administration		21 933	391	391	1 630	1 874	1 874		1 760		
Internal audit											
Community and public safety		–	230	–	7 018	8 008	8 008	–	9 855	–	–
Community and social services			230		7 018	7 048	7 048		9 855		
Sport and recreation						960	960				
Public safety											
Housing											
Health											
Economic and environmental services		22 421	26 768	–	15 628	19 638	19 638	–	22 087	22 320	23 365
Planning and development			157								
Road transport		22 421	26 612		15 628	19 638	19 638		22 087	22 320	23 365
Environmental protection											
Trading services		–	–	–	–	–	–	–	–	–	–
Energy sources											
Water management											
Waste water management											
Waste management											
Other	–										
Total Capital Expenditure - Functional	3	44 354	27 389	391	24 491	29 780	29 780	–	33 722	22 320	23 365

2.7.3. New Assets

The budget for capital expenditure estimated to be R33.7million. This budget consist of the purchase of Computers, Vehicles, Furniture and Equipment, construction of halls, Sport field, and roads and Service Centre service.

The funding for capital expenditure would be as follows

- 4.1. R21.9 million from MIG grant
- 4.2. R4.2 million internally generated funds
- 4.3. R2.5 million Small town rehabilitation grant
- 4.4. R5 million COGTA grant

Internally generated funds would be funded by the income received / generated from municipal operating revenue (property rate, rentals etc.) which is not committed to any purpose. Internal generated funds would fund the following assets

- Furniture and equipment R500 000
- IT Computers and Equipment R580 000
- Vehicle (Technical) R700 000
- Town beautification R2 500 000

2.8.2 Renewal of existing assets and Repairs and Maintenance

The municipality doesn't have plans to renew existing assets. And this is not going to defeat the on-going concern of the municipality

2.8. Cash Flow Management

KZN294 Maphumulo - Table A7 Budgeted Cash Flows											
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		101 111	14 074	15 819	7 812	7 812	9 100		11 572	11 538	12 115
Service charges					–	–			115	–	–
Other revenue			2 612	146	4 824	6 346	6 863		2 218	1 381	1 485
Government - operating	1		81 809	74 822	93 879	93 688	93 668		85 742	90 321	96 314
Government - capital	1		21 689	21 301	22 646	22 646	22 646		26 942	22 320	23 365
Interest		2 194	2 313	3 197	2 141	2 928	3 191		2 400	2 472	2 546
Dividends									–	–	–
Payments											
Suppliers and employees		(87 657)	(69 291)	(69 040)	(84 528)	(86 778)	(92 827)		(91 272)	(93 945)	(99 203)
Finance charges		(2 289)		(805)	(244)	(244)	(244)		(42)	–	–
Transfers and Grants	1		(11 786)		(20 050)	(20 050)	(16 009)		(1 200)	(1 250)	(1 300)
NET CASH FROM/(USED) OPERATING ACTIVITIES		13 359	39 903	45 440	26 480	26 347	26 387	–	36 475	32 837	35 322
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of FPPE		807							–	–	–
Decrease (Increase) in non-current debtors		(53)	404						–	–	–
Decrease (increase) other non-current receivables			1 099						–	–	–
Decrease (increase) in non-current investments									–	–	–
Payments											
Capital assets		(44 354)	(27 248)	(27 324)	(24 491)	(29 780)	(33 709)		(33 722)	(22 320)	(23 365)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(43 600)	(25 745)	(27 324)	(24 491)	(29 780)	(33 709)	–	(33 722)	(22 320)	(23 365)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans									–	–	–
Borrowing long term/refinancing		(1 063)		(8 324)					–	–	–
Increase (decrease) in consumer deposits									–	–	–
Payments											
Repayment of borrowing		11 903	(7 044)		(2 233)	(2 233)	(2 233)		(857)	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		10 839	(7 044)	(8 324)	(2 233)	(2 233)	(2 233)	–	(857)	–	–
NET INCREASE/(DECREASE) IN CASH HELD		(19 401)	7 114	9 792	(244)	(5 666)	(9 554)	–	1 895	10 517	11 957
Cash/cash equivalents at the year begin:	2	35 084	15 683	22 797	28 125	32 588	32 588		23 034	24 930	35 446
Cash/cash equivalents at the year end:	2	15 683	22 797	32 588	27 881	26 922	23 034	–	24 930	35 446	47 403

2.8.1. cash and cash equivalent

The cash and cash equivalent balance in the 2016/17 AFS is R32.6 million. Cash and cash equivalent at the end of the 2017/18 financial year is projected and expected to decrease to R23million. The projections is estimated based on the April 2018 cash and cash equivalent balance and cash flow forecast of May and June 2018.

The cash and cash equivalent balance at the end of 2018/19 financial year expected to be R24.9 million.

2.8.2. Reasons for 2017/18 Cash forecast in Table A7

- **Property rate from R7.8 o R9.1 million full year forecast**

Property rate in the adjustment budget is R7.8 million that was derived from the approved original budget. The actual receipts of property rate as at the end of February is R9.1 million then the municipality full year forecast is based on the actual receipt as at 30 April 2018.

- **Other Revenue from R6.3 to R6.9 million full year forecast**

The full year forecast of R6.9 million is calculated based on actual receipt as at 30 April 2018 and the amount received in May 2018.

- **Government operation from R93.6 to R93.6 million full year forecast**

The 2017/18 adjustment budget of grants operational was budgeted according receipts to be received as per Provincial Gazette and Division of Revenue Bill (DORB). They is no changes

received from Treasury that would result in the decrease or increase of operational government transfers.

- **Government Capital from R22.6 to R22.6 million full year forecast**

The 2017/18 adjustment budget of grants operational was budgeted according receipts to be received as per Provincial Gazette and Division of Revenue Bill (DORB). There are no changes received from Treasury that would result in the decrease or increase of capital government transfers

- **Suppliers and employees as per adjustment budget of R86.7 million has been increased to R92.8 million for full year forecast**

The cash paid to suppliers and employees as at 28 February 2018 is extrapolated and straight lined for the month of May to June 2018.

2.8.3. 2018/19 annual budget Cash flow

- **Cash from operating Activities**

The municipality budget for revenue to be received in 2018/19 budget year is R123.9 million that consist of the following sources:-

- **Property Rates, penalties and collection charged**

The budgeted collection rates from property rates is measured using 2018 collection rate of 71 percent.

- **Other Revenue**

The budget for other revenue comprises of cash inflow from rental of facilities and equipment's and other revenue account collections. Rentals actual collection rate is 70 percent and other revenue is 100%. The other revenue budgeted collection is R612 000 for and R604 839 rental of facilities and equipment.

- **Interest earned on external investments**

Interest earned on external investment collation rate is 100%.

2.8.4. Cash from Investing activities

The budget for investing activities is made of the capital expenditure, which is budgeted to be R33.7 million in the budget year.

2.8.5. Cash from Financing activities

This budget is made of only repayment of existing loan from FNB.

2.9.5 Application of cash and investment

- **Unspent Conditional Grants**

Municipality is budgeted to spend 100% of conditional grants received in 2018/19 budget year. The unspent grants required to be cash backed is R8.7 million (titanium mining R100 000 and Small town rehabilitation grant R8.6 million)

OTHER SUPPORTING TABLES

KZN294 Maphumulo - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand											
REVENUE ITEMS:											
Property rates	6										
Total Property Rates		17 157	23 898	22 985	23 427	23 427	23 427		21 405	21 632	22 714
less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		8 164	9 824	10 326	9 477	9 477	9 477		5 107	5 381	5 650
Net Property Rates		8 993	14 074	12 658	13 950	13 950	13 950	-	16 298	16 251	17 064
Service charges - electricity revenue	6										
Total Service charges - electricity revenue											
less Revenue Foregone (in excess of 50 kwh per indigent household per month)											
less Cost of Free Basis Services (50 kwh per indigent household per month)		-	-	-	-	-	-		-	-	-
Net Service charges - electricity revenue		-	-	-	-	-	-		-	-	-
Service charges - water revenue	6										
Total Service charges - water revenue											
less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)											
less Cost of Free Basis Services (6 kilolitres per indigent household per month)		-	-	-	-	-	-		-	-	-
Net Service charges - water revenue		-	-	-	-	-	-		-	-	-
Service charges - sanitation revenue											
Total Service charges - sanitation revenue											
less Revenue Foregone (in excess of free sanitation service to indigent households)											
less Cost of Free Basis Services (free sanitation service to indigent households)		-	-	-	-	-	-		-	-	-
Net Service charges - sanitation revenue		-	-	-	-	-	-		-	-	-
Service charges - refuse revenue	6										
Total refuse removal revenue									115	121	127
Total landfill revenue											
less Revenue Foregone (in excess of one removal a week to indigent households)											
less Cost of Free Basis Services (removed once a week to indigent households)		-	-	-	-	-	-		-	-	-
Net Service charges - refuse revenue		-	-	-	-	-	-		115	121	127
Other Revenue by source											
Tender Document Sales		130	251	146	55	175	175		193 627	197	206
Refunds from LGSETA			1 418		40	40	40		46 908	51	53
License and permit Fees			6			5	5		-	-	-
Admin Fees					6	6	6		8 718	7	7
Other income (Shared Service received from Ndwedwe)		1	5		148	148	148		159	167	175
other income (unknown Deposit)		131	23			257	257		185	289	303
Library Fees									20	21	22
Total 'Other' Revenue	3										
	1	262	1 703	146	249	631	631	-	612	730	767
EXPENDITURE ITEMS:											
Employee related costs	2										
Basic Salaries and Wages		18 310	20 423	27 200	24 779	25 835	25 835		27 730	29 671	31 767
Pension and UIF Contributions		2 050	2 265		2 787	2 787	2 787		3 180	3 403	3 641
Medical Aid Contributions		898	1 020		1 304	1 304	1 304		1 489	1 593	1 704
bonuses						-	-		2 311	2 473	2 646
Council					56	56	56		12	13	14
Motor Vehicle Allowance		1 165	1 081		1 091	1 091	1 091		3 193	3 416	3 655
Cellphone Allowance		31	24		104	104	104		117	126	134
Housing Allowances		57	188		152	152	152		449	480	514
Other benefits and allowances- Non Pension		386	230		438	438	438		197	211	226
Skills					309	309	309		336	359	384
Mayoral driver Allowance			208		129	129	129		37	40	42
Retirement Annuity	4					-	-		917	981	1 050
sub-total	5	22 897	25 439	27 200	31 149	32 205	32 205	-	39 967	42 765	45 777
Less: Employees costs capitalised to PPE											
Total Employee related costs	1	22 897	25 439	27 200	31 149	32 205	32 205	-	39 967	42 765	45 777
Contributions recognised - capital											
List contributions by contract											
Total Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-

Depreciation & asset impairment										
Depreciation of Property, Plant & Equipment	9 262	11 106	11 901	14 190	12 713	12 713		10 497	11 985	13 542
Lease amortisation										
Capital asset impairment										
Depreciation resulting from revaluation of PPE										
Total Depreciation & asset impairment	9 262	11 106	11 901	14 190	12 713	12 713	-	10 497	11 985	13 542
Bulk purchases										
Electricity Bulk Purchases										
Water Bulk Purchases										
Total bulk purchases	-	-	-	-	-	-	-	-	-	-
Transfers and grants										
Cash transfers and grants	3 869	13 489	-	15 000	15 000	15 000	-	-	-	-
Non-cash transfers and grants	4 450	193	-	5 050	5 050	5 050	-	1 200	1 250	1 300
Total transfers and grants	8 319	13 682	-	20 050	20 050	20 050	-	1 200	1 250	1 300
Contracted services										
Security Services & Cleaning Services	7 488	3 397	9 958	5 056	4 133	4 133		4 691	4 925	5 171
Repairs and maintenance	4 620	2 041		3 950	5 491	5 491		8 055	8 458	8 881
Cleaning		6 525			541	541				
		853								
		4 074								
		2 020								
Legal Services								700	735	772
Internal Auditor								800	824	849
Copying Machine rental								600	618	637
Valuer								200	206	212
Communications							-	2 580	2 657	2 737
Public participation								95	98	101
Waste Removal								1 000	1 030	1 061
sub-total	12 108	18 908	9 958	9 006	10 165	10 165	-	18 721	19 551	20 420
Allocations to organs of state:										
Electricity										
Water										
Sanitation										
Other										
Total contracted services	12 108	18 908	9 958	9 006	10 165	10 165	-	18 721	19 551	20 420
Other Expenditure By Type										
Collection costs										
Contributions to 'other' provisions										
Consultant fees	5 570			3 240	2 920	2 920				
Audit fees	1 088	1 116		1 378	2 944	2 944				
General expenses	31 865	24 400		26 822	30 695	30 695		29 285	27 619	28 504
List Other Expenditure by Type										
Total 'Other' Expenditure	38 523	25 516	-	31 440	36 559	36 559	-	29 285	27 619	28 504
by Expenditure Item	8									
Employee related costs										
Other materials		16 868		3 950	3 950	3 950		8 055	8 458	8 881
Contracted Services										
Other Expenditure										
Total Repairs and Maintenance Expenditure	9	-	16 868	-	3 950	3 950	-	8 055	8 458	8 881

KZ2N294 Maphumulo - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)																	
Description	Ref	Vote 1 - Executive & Council	Vote 2 - Budget & Treasury	Vote 3 - Community Services	Vote 4 - Economic & Development	Vote 5 - Technical Services	Vote 6 - Corporate Services	Vote 7 - (NAME OF VOTE 7)	Vote 8 - (NAME OF VOTE 8)	Vote 9 - (NAME OF VOTE 9)	Vote 10 - [NAME OF VOTE 10]	Vote 11 - [NAME OF VOTE 11]	Vote 12 - [NAME OF VOTE 12]	Vote 13 - [NAME OF VOTE 13]	Vote 14 - [NAME OF VOTE 14]	Vote 15 - [NAME OF VOTE 15]	Total
R thousand	1																
Revenue By Source																	
Property rates			15 477														15 477
Service charges - electricity revenue																	-
Service charges - water revenue																	-
Service charges - sanitation revenue																	-
Service charges - refuse revenue																	-
Service charges - other																	-
Rental of facilities and equipment			1 012														1 012
Interest earned - external investments			2 400														2 400
Interest earned - outstanding debtors			2 074														2 074
Dividends received																	-
Fines, penalties and forfeits			1 005														1 005
Licences and permits																	-
Agency services			97 733														97 733
Other revenue			811														811
Transfers and subsidies																	-
Gains on disposal of PPE																	-
Total Revenue (excluding capital transfers and contributions)		-	120 511	-	-	-	-	-	-	-	-	-	-	-	-	-	120 511
Expenditure By Type																	
Employee related costs		5 695	7 941	4 684	1 728	6 974	8 440										35 462
Remuneration of councillors		8 300															8 300
Debt impairment			883														883
Depreciation & asset impairment			12 713														12 713
Finance charges			42														42
Bulk purchases																	-
Other materials																	-
Contracted services		1 191	1 165			5 870	5 220										13 446
Transfers and subsidies			750			12 000											12 750
Other expenditure		16 957		4 998	3 507	1 910	9 326										36 698
Loss on disposal of PPE																	-
Total Expenditure		32 142	23 493	9 682	5 235	26 754	22 986	-	-	-	-	-	-	-	-	-	120 292
Surplus/(Deficit)		(32 142)	97 018	(9 682)	(5 235)	(26 754)	(22 986)	-	-	-	-	-	-	-	-	-	219
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)						21 942											21 942
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)																	-
Transfers and subsidies - capital (in-kind - all)																	-
Surplus/(Deficit) after capital transfers & contributions		(32 142)	97 018	(9 682)	(5 235)	(4 812)	(22 986)	-	-	-	-	-	-	-	-	-	22 161
Reconciliation																	
1. Departmental columns to be based on municipal organisation structure																	

KZN294 Maphumulo - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand											
ASSETS											
Call investment deposits	2	14 113	20 671	29 943	25 427	24 469	22 765		21 604	32 021	44 347
Call deposits											
Other current investments											
Total Call investment deposits		14 113	20 671	29 943	25 427	24 469	22 765	–	21 604	32 021	44 347
Consumer debtors											
Consumer debtors	2	15 841	19 279	14 236	24 500	24 500	24 500		26 465	28 317	30 300
Less: Provision for debt impairment		(4 758)	(7 462)		(12 301)	(8 519)	(8 519)		(9 403)	(10 348)	(11 359)
Total Consumer debtors		11 083	11 817	14 236	12 199	15 981	15 981	–	17 062	17 969	18 940
Debt impairment provision											
Balance at the beginning of the year	2	(3 051)	(4 758)	(7 462)	(8 962)	(8 055)	(8 055)		(8 519)	(9 403)	(10 348)
Contributions to the provision		(1 707)	(2 704)	(593)	(3 339)	(464)	(464)		(883)	(945)	(1 011)
Bad debts written off						–	–				
Balance at end of year		(4 758)	(7 462)	(8 055)	(12 301)	(8 519)	(8 519)	–	(9 403)	(10 348)	(11 359)
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)	3	180 059	197 929	195 300	246 768	256 313	256 313		290 035	312 349	335 719
Leases recognised as PPE		14 666	22 996		20 391	20 391	20 391		20 391	20 391	20 391
Less: Accumulated depreciation		32 932	42 290		66 615	65 068	65 068		74 985	86 389	99 352
Total Property, plant and equipment (PPE)	2	161 793	178 635	195 300	200 544	211 636	211 636	–	235 441	246 351	256 758
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)	2				2 233	2 233	2 233		857	–	–
Current portion of long-term liabilities		6 759	7 513	2 683							
Total Current liabilities - Borrowing		6 759	7 513	2 683	2 233	2 233	2 233	–	857	–	–
Trade and other payables											
Trade and other creditors	2	15 954	16 050	22 439	18 250	18 250	18 250		19 520	20 106	20 709
Unspent conditional transfers		28 438	16 546	16 705	16 187	11 187	11 187		8 693	8 693	8 693
VAT											
Total Trade and other payables		44 392	32 596	39 144	34 437	29 437	29 437	–	28 213	28 799	29 402
Non current liabilities - Borrowing											
Borrowing	4	3 776	2 405	850	857	857	857		–	–	–
Finance leases (including PPP asset element)		7 112	672								
Total Non current liabilities - Borrowing		10 888	3 077	850	857	857	857	–	–	–	–
Provisions - non-current											
Retirement benefits	2	742	886		1 000	1 212	1 212				
List other major provision items											
Refuse landfill site rehabilitation											
Other			5 518	908	30	30	30		239	248	258
Total Provisions - non-current		742	6 405	908	1 030	1 242	1 242	–	239	248	258
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance	1	138 991	143 585	214 158	214 872	232 328	232 328		254 074	283 518	305 737
GRAP adjustments		446	(4)								
Restated balance		139 437	143 581	214 158	214 872		232 328	–	254 074	283 518	305 737
Surplus/(Deficit)		4 148	29 762	57 553	19 231		21 746	–	29 443	22 220	23 415
Appropriations to Reserves											
Transfers from Reserves											
Depreciation offsets											
Other adjustments											
Accumulated Surplus/(Deficit)		143 585	173 343	271 711	234 103		254 074	–	283 518	305 737	329 152
Reserves											
Housing Development Fund	2										
Capital replacement											
Self-insurance											
Other reserves											
Revaluation											
Total Reserves	2	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	143 585	173 343	271 711	234 103		254 074	–	283 518	305 737	329 152
Total capital expenditure includes expenditure on nationally significant priorities:											
Provision of basic services											

KZN294 Maphumulo - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)												
Strategic Objective	Goal	Goal Code	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand												
To improve the organisational development capacity of the municipality to render effective service delivery;	<ul style="list-style-type: none">• Implement new municipal organogram• Filling of critical positions• Development and review of Policies• Implementation of Organisational Performance Management• Implementation of a skills development plan.• Compliance with Section 46 of the Municipal Systems Act.											
To improve the quality of the natural environment and promote co-ordinated and orderly spatial development	<ul style="list-style-type: none">• Implementation of the Spatial Planning and Land Use Management Act• Land use management – wall to wall scheme• Review of the Spatial Development Framework											
To enhance revenue and to ensure financial viability and sustainability for Maphumulo Municipality	<ul style="list-style-type: none">• Develop a financial plan• Develop a revenue enhancement strategy• Comply with section 71 and 72 of the MFMA• Review the valuation roll											
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	-	-	-	-	-	-	-	-	-

KZN294 Maphumulo - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand												
To promote local economic development and growth in Maphumulo through the identification and facilitation of To utilize the municipal areas agricultural potential to the maximum	• Community Works Programme • Extended Public Works Programme • Development of an LED strategy • Provide access to agricultural markets • Support the formulation and registration of co-operatives											
To promote Maphumulo as a tourism destination	• Development of a tourism strategy • Development of a tourism strategy											
To improve the quality of life of the community by providing them with decent housing and to ensure that each housing project is linked to	• Facilitate in the provision of water • Facilitate in the provision of sanitation											
To reduce infrastructure and services backlog and to establish a high quality environment with the associated physical infrastructure	• Facilitate in the provision of rural • Facilitate in the provision of water • Facilitate in the provision of sanitation • Facilitate in the provision of rural											
To deepen democracy and strengthen democratic institutions	• Review of the Communication Strategy • Provision of social facilities and services											
To improve the organisational development capacity of the municipality to render effective service delivery;	• Implement new municipal organogram • Filling of critical positions • Development and review of											
To improve the quality of the natural environment and promote co-ordinated and orderly spatial development	• Implementation of the Spatial Planning and Land Use Management Act • Land use management – wall to											
To enhance revenue and to ensure financial viability and sustainability for Maphumulo Municipality	• Develop a financial plan • Develop a revenue enhancement strategy • Comply with section 71 and 72 of											
Allocations to other priorities												
Total Expenditure				1	-	-	-	-	-	-	-	-

KZN294 Maphumulo - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand												
To promote local economic development and growth in Maphumulo through the identification and facilitation of	• Community Works Programme • Extended Public Works Programme • Development of an LED strategy	A										
To utilize the municipal areas agricultural potential to the maximum	• Provide access to agricultural markets • Support the formulation and registration of co-operatives	B										
To promote Maphumulo as a tourism destination	• Development of a tourism strategy • Development of a tourism strategy	C										
To improve the quality of life of the community by providing them with decent housing and to ensure that each housing project is linked to	• Facilitate in the provision of water • Facilitate in the provision of sanitation	D										
To reduce infrastructure and services backlog and to establish a high quality nvironment with the associated physical infrastructure	• Facilitate in the provision of rural • Facilitate in the provision of water • Facilitate in the provision of sanitation	E										
To deepen democracy and strengthen democratic institutions	• Facilitate in the provision of rural • Review of the Communication Strategy • Provision of social facilities and services	F										
To improve the organisational development capacity of the municipality to render effective service delivery;	• Implement new municipal organogram • Filling of critical positions • Development and review of	G										
To improve the quality of the natural environment and promote co-ordinated and orderly spatial development	• Implementation of the Spatial Planning and Land Use Management Act • Land use management – wall to	H										
To enhance revenue and to ensure financial viability and sustainability for Maphumulo Municipality	• Develop a financial plan • Develop a revenue enhancement strategy • Comply with section 71 and 72 of	I										
		J										
		K										
		L										
		M										
		N										
		O										
		P										
Allocations to other priorities			3									
Total Capital Expenditure			1	-	-	-	-	-	-	-	-	-

KZN294 Maphumulo - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Vote 1 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Vote 2 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Vote 3 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
And so on for the rest of the Votes										

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))

2. Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SA7 represents all strategic responsibilities

3. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

KZN294 Maphumulo - Entities measureable performance objectives

Description	Unit of measurement	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Entity 1 - (name of entity)										
Insert measure/s description										
Entity 2 - (name of entity)										
Insert measure/s description										
Entity 3 - (name of entity)										
Insert measure/s description										
And so on for the rest of the Entities										

KZN294 Maphumulo - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	-9.3%	8.1%	1.4%	2.1%	2.1%	2.1%	0.0%	0.8%	0.0%	0.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	-68.8%	42.7%	4.4%	12.8%	12.1%	12.1%	0.0%	3.9%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	-4.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	–	1.0	1.2	113.93%	140.8%	1.4	–	150.6%	1.9	2.3
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	–	1.0	1.2	113.9%	1.4	1.4	–	1.5	1.9	2.3
Liquidity Ratio	Monetary Assets/Current Liabilities	–	0.6	0.8	0.8	0.9	0.8	–	0.9	1.2	1.6
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing										
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		1124.3%	100.0%	125.0%	56.0%	56.0%	65.2%	0.0%	71.2%	70.5%	70.5%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	5.4%	17.9%	18.7%	12.3%	15.5%	15.5%	0.0%	17.3%	17.6%	17.4%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				0.0%	0.0%			0.0%		
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA's 65(e))										
Creditors to Cash and Investments		101.7%	70.4%	68.9%	65.5%	67.8%	79.2%	0.0%	78.3%	56.7%	43.7%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Distribution Losses (2)	Total Volume Losses (kℓ)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	–	–	–	–	0.0%	–	–	–	–	–
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	–	–	–	–	–	–	–	–	–	–

References

1. Consumer debtors > 12 months old are excluded from current assets
2. Only include if services provided by the municipality

Calculation data

Debtors > 90 days	6 339	5 990	3 760	6 353	6 525	6 525	-	6 564	6 932	7 343
Monthly fixed operational expenditure										
Fixed operational expenditure % assumption	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%
Own capex	21 735	1 178	-	1 845	2 134	2 134	-	4 287	-	-
Borrowing	(1 063)	-	(8 324)	-	-	-	-	-	-	-

KZN294 Maphumulo - Supporting Table SA9 Social, economic and demographic statistics and assumptions												
Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2014/15	2015/16	2016/17	Current Year 2017/18	2018/19 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population			121		97						97	97
Females aged 5 - 14												
Males aged 5 - 14												
Females aged 15 - 34												
Males aged 15 - 34												
Unemployment					5						5 256	5
Monthly household income (no. of households)	1, 12											
No income					39 408						420	420
R1 - R1 600					30 192						30 192	30 192
R1 601 - R3 200					3 626						3 626	3 626
R3 201 - R6 400					11 832						11 832	11 832
R6 401 - R12 800					1 586						420	1 586
R12 801 - R25 600					807						(945 294)	807
R25 601 - R51 200					824						824	824
R52 201 - R102 400					420						420	420
R102 401 - R204 800					213						213	213
R204 801 - R409 600					11						11	11
R409 601 - R819 200					13						13	13
> R819 200					15						15	15
Poverty profiles (no. of households)												
< R2 060 per household per month	13											
Insert description	2				4 065						4065.00	4065.00
Household demographics (000)												
Number of people in municipal area					96 724						97	97
Number of poor people in municipal area												
Number of households in municipal area					19 972						20	20
Number of poor households in municipal area												
Definition of poor household (R per month)					3 500						3 500	3 500
Housing statistics												
Formal	3											
Informal					7 694						7 694	7 694
Total number of households					-	-	-	-	-	-	19 966	19 966
Dwellings provided by municipality	4				19 966						19 966	19 966
Dwellings provided by province/s												
Dwellings provided by private sector	5											
Total new housing dwellings					-	-	-	-	-	-	-	-
Economic	6											
Inflation/inflation outlook (CPIX)												
Interest rate - borrowing												
Interest rate - investment												
Remuneration increases												
Consumption growth (electricity)												
Consumption growth (water)												
Collection rates	7											
Property tax/service charges									%	%		
Rental of facilities & equipment									%	%		
Interest - external investments									%	%		
Interest - debtors									%	%		
Revenue from agency services									%	%		
Detail on the provision of municipal services for A10												
Total municipal services	Ref.		2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework			
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	
		Household service targets (000)										
		Water:										
		Piped water inside dwelling	1 257	1 257	1 257	1 257	-	-	1 257	1 257	1 257	1 257
		Piped water inside yard (but not in dwelling)	1 564	1 564	1 564	1 564	-	-	1 564	1 564	1 564	1 564
	8	Using public tap (at least min.service level)	4 096	4 096	4 096	4 096	-	-	4 096	4 096	4 096	4 096
		Other water supply (at least min.service level)	2 346	2 346	2 346	2 346	-	-	2 346	2 346	2 346	2 346
		Minimum Service Level and Above sub-total	9 263	9 263	9 263	9 263	-	-	9 263	10 706	9 263	9 263
	9	Using public tap (< min.service level)	-	-	-	-	-	-	-	-	-	-
	10	Other water supply (< min.service level)	-	-	-	-	-	-	-	-	-	-
		No water supply	10 706	10 706	10 706	10 706	-	-	10 706	10 706	10 706	10 706
		Below Minimum Service Level sub-total	10 706	10 706	10 706	10 706	-	-	10 706	10 706	10 706	10 706
		Total number of households	19 969	19 969	19 969	19 969	-	-	19 969	21 412	19 969	19 969
		Sanitation/sewerage:										
		Flush toilet (connected to sewerage)	432	432	432	432	-	-	432	432	432	432
		Flush toilet (with septic tank)	268	268	268	268	-	-	268	268	268	268
		Chemical toilet	3 511	3 511	3 511	3 511	-	-	3 511	3 511	3 511	3 511
		Pit toilet (ventilated)	4 627	4 627	4 627	4 627	-	-	4 627	4 627	4 627	4 627
		Other toilet provisions (> min.service level)	7 806	7 806	7 806	7 806	-	-	7 806	7 806	7 806	7 806
		Minimum Service Level and Above sub-total	16 644	16 644	16 644	16 644	-	-	16 644	16 644	16 644	16 644
		Bucket toilet	642	642	642	642	-	-	642	642	642	642
		Other toilet provisions (< min.service level)	-	-	-	-	-	-	-	-	-	-
		No toilet provisions	2 690	2 690	2 690	2 690	-	-	2 690	2 690	2 690	2 690
		Below Minimum Service Level sub-total	3 332	3 332	3 332	3 332	-	-	3 332	3 332	3 332	3 332
		Total number of households	19 976	19 976	19 976	19 976	-	-	19 976	19 976	19 976	19 976
		Energy:										
		Electricity (at least min.service level)	6 738	6 738	6 738	6 738	-	-	6 738	6 738	6 738	6 738
		Electricity - prepaid (min.service level)	-	-	-	-	-	-	-	-	-	-
		Minimum Service Level and Above sub-total	6 738	6 738	6 738	6 738	-	-	6 738	6 738	6 738	6 738
		Electricity (< min.service level)	-	-	-	-	-	-	-	-	-	-
		Electricity - prepaid (< min.service level)	-	-	-	-	-	-	-	-	-	-
		Other energy sources	12 938	12 938	12 938	12 938	-	-	12 938	12 938	12 938	12 938
		Below Minimum Service Level sub-total	12 938	12 938	12 938	12 938	-	-	12 938	12 938	12 938	12 938
		Total number of households	19 676	19 676	19 676	19 676	-	-	19 676	19 676	19 676	19 676
		Refuse:										
		Removed at least once a week	382	382	382	382	-	-	382	382	382	382
		Minimum Service Level and Above sub-total	382	382	382	382	-	-	382	382	382	382
		Removed less frequently than once a week	-	-	-	-	-	-	-	-	-	-
		Using communal refuse dump	153	153	153	153	-	-	153	153	153	153
		Using own refuse dump	16 700	16 700	16 700	16 700	-	-	16 700	16 700	16 700	16 700
		Other rubbish disposal	189	189	189	189	-	-	189	189	189	189
		No rubbish disposal	2 351	2 351	2 351	2 351	-	-	2 351	2 351	2 351	2 351
		Below Minimum Service Level sub-total	19 393	19 393	19 393	19 393	-	-	19 393	19 393	19 393	19 393
		Total number of households	19 775	19 775	19 775	19 775	-	-	19 775	19 775	19 775	19 775

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Water	Ref.	Location of households for each type of FBS											
List type of FBS service		Formal settlements - (6 kilolitre per indigent household per month Rands) Number of HH receiving this type of FBS Informal settlements (Rands) Number of HH receiving this type of FBS Informal settlements targeted for upgrading (Rands) Number of HH receiving this type of FBS Living in informal backyard rental agreement (Rands) Number of HH receiving this type of FBS Other (Rands) Number of HH receiving this type of FBS											
		Total cost of FBS - Water for informal settlements	-	-	-	-	-	-	-	-	-	-	-
Sanitation	Ref.	Location of households for each type of FBS											
List type of FBS service		Formal settlements - (free sanitation service to indigent households) Number of HH receiving this type of FBS Informal settlements (Rands) Number of HH receiving this type of FBS Informal settlements targeted for upgrading (Rands) Number of HH receiving this type of FBS Living in informal backyard rental agreement (Rands) Number of HH receiving this type of FBS Other (Rands) Number of HH receiving this type of FBS											
		Total cost of FBS - Sanitation for informal settlements	-	-	-	-	-	-	-	-	-	-	-
Refuse Removal	Ref.	Location of households for each type of FBS											
List type of FBS service		Formal settlements - (removed once a week to indigent households) Number of HH receiving this type of FBS Informal settlements (Rands) Number of HH receiving this type of FBS Informal settlements targeted for upgrading (Rands) Number of HH receiving this type of FBS Living in informal backyard rental agreement (Rands) Number of HH receiving this type of FBS Other (Rands) Number of HH receiving this type of FBS											
		Total cost of FBS - Refuse Removal for informal settlements	-	-	-	-	-	-	-	-	-	-	-

KZN294 Maphumulo Supporting Table SA10 Funding measurement												
Description	MFMA section	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	15 683	22 797	32 588	27 881	26 922	23 034	–	24 930	35 446	47 403
Cash + investments at the yr end less applications - R'000	18(1)b	2	8 409	635	11 721	778	10 859	10 976	–	7 841	17 856	29 795
Cash year end/monthly employee/supplier payments	18(1)b	3	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	4 148	29 762	57 553	19 231	21 746	21 746	–	29 443	22 220	23 415
Service charge rev % change - macro CPIX target exclusive	18(1)a(2)	5	N.A.	50.5%	(16.1%)	4.2%	(6.0%)	(6.0%)	(106.0%)	11.7%	(6.2%)	(1.0%)
Cash receipts % of Ratepayer & Other revenue	18(1)a(2)	6	858.9%	92.8%	105.3%	73.7%	80.8%	91.1%	0.0%	67.0%	64.4%	64.3%
Debt impairment expense as a % of total billable revenue	18(1)a(2)	7	21.4%	21.6%	5.1%	23.9%	3.3%	3.3%	0.0%	5.4%	5.8%	5.9%
Capital payments % of capital expenditure	18(1)c(19)	8	103.0%	78.9%	94.0%	101.7%	91.1%	91.1%	0.0%	64.0%	73.2%	78.8%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	(4.9%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10	–	–	–	–	–	–	–	0.0%	0.0%	0.0%
Current consumer debtors % change - inc/(dec)	18(1)a	11	N.A.	290.9%	(4.3%)	(20.0%)	27.2%	0.0%	(100.0%)	6.6%	5.3%	5.4%
Long term receivables % change - inc/(dec)	18(1)a	12	N.A.	(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	0.0%	0.0%	0.0%	2.0%	2.6%	2.6%	0.0%	0.0%	0.0%	3.5%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
References												
1. Positive cash balances indicative of minimum compliance - subject to 2												
2. Deduct cash and investment applications (defined) from cash balances												
3. Indicative of sufficient liquidity to meet average monthly operating payments												
4. Indicative of funded operational requirements												
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)												
6. Realistic average cash collection forecasts as % of annual billed revenue												
7. Realistic average increase in debt impairment (doubtful debt) provision												
8. Indicative of planned capital expenditure level & cash payment timing												
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing												
10. Substantiation of National/Province allocations included in budget												
11. Indicative of realistic current arrears debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)												
12. Indicative of realistic long term arrears debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)												
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection												
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection												
Supporting indicators												
% inc total service charges (incl prop rates)	18(1)a		56.5%	(10.1%)	10.2%	0.0%	0.0%	0.0%	(100.0%)	17.7%	(0.2%)	5.0%
% inc Property Tax	18(1)a		56.5%	(10.1%)	10.2%	0.0%	0.0%	0.0%	(100.0%)	16.8%	(0.3%)	5.0%
% inc Service charges - electricity revenue	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% inc Service charges - water revenue	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% inc Service charges - sanitation revenue	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% inc Service charges - refuse revenue	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.0%	5.0%
% inc in Service charges - other	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	18(1)a	8 993	14 074	12 658	13 950	13 950	13 950	13 950	–	16 413	16 372	17 191
Service charges	8 993	14 074	12 658	13 950	13 950	13 950	13 950	13 950	–	16 413	16 372	17 191
Property rates	8 993	14 074	12 658	13 950	13 950	13 950	13 950	13 950	–	16 298	16 251	17 064
Service charges - electricity revenue									–			
Service charges - water revenue									–			
Service charges - sanitation revenue									–			
Service charges - refuse removal									–			
Service charges - other									115	121	127	
Rental of facilities and equipment		969	743	906	1 018	1 018	1 018	1 018	–	864	949	1 047
Capital expenditure excluding capital grant funding		21 735	1 178	–	1 845	2 134	2 134	–	–	4 287	–	–
Cash receipts from ratepayers	18(1)a	101 111	16 687	15 965	12 636	14 158	15 962	–	–	13 905	12 919	13 600
Ratepayer & Other revenue	18(1)a	11 772	17 988	15 168	17 142	17 523	17 523	–	–	20 761	20 054	21 148
Change in consumer debtors (current and non-current)		13 826	13 433	(788)	(3 465)	316	316	(17 365)	–	4 948	997	1 064
Operating and Capital Grant Revenue	18(1)a	93 176	115 390	96 350	116 525	121 525	121 525	–	–	115 177	112 641	119 679
Capital expenditure - total	20(1)(vi)	44 354	27 389	–	24 491	29 780	29 780	–	–	33 722	22 320	23 365
Capital expenditure - renewal	20(1)(vi)	–	–	–	–	–	–	–	–	–	–	–
Supporting benchmarks												
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline			4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DoRA operating grants total MFY												
DoRA capital grants total MFY												
Provincial operating grants												
Provincial capital grants												
District Municipality grants												
Total gazetted/divided national, provincial and district grants										–	–	–
Average annual collection rate (arrears inclusive)												
DoRA operating												
List operating grants												
DoRA capital												
List capital grants												
Trend												
Change in consumer debtors (current and non-current)			13 826	13 433	(788)	(17 365)	4 948	997	1 064	–	–	–
Total Operating Revenue												
Total Operating Revenue			86 725	101 229	93 028	113 162	114 330	114 330	–	108 903	112 895	120 108
Total Operating Expenditure			102 994	105 678	57 162	116 576	120 230	120 230	–	108 894	112 995	120 058
Operating Performance Surplus/(Deficit)			(16 270)	(4 449)	35 866	(3 415)	(5 900)	(5 900)	–	8	(100)	50
Cash and Cash Equivalents (30 June 2012)												
Revenue										24 930		
% Increase in Total Operating Revenue			16.7%	(8.1%)	21.6%	1.0%	0.0%	0.0%	(100.0%)	(4.7%)	3.7%	6.4%
% Increase in Property Rates Revenue			56.5%	(10.1%)	10.2%	0.0%	0.0%	0.0%	(100.0%)	16.8%	(0.3%)	5.0%
% Increase in Electricity Revenue			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% Increase in Property Rates & Services Charges			56.5%	(10.1%)	10.2%	0.0%	0.0%	0.0%	(100.0%)	17.7%	(0.2%)	5.0%
Expenditure												
% Increase in Total Operating Expenditure			2.6%	(45.9%)	103.9%	3.1%	0.0%	0.0%	(100.0%)	(9.4%)	3.8%	6.3%
% Increase in Employee Costs			11.1%	6.9%	14.5%	3.4%	0.0%	0.0%	(100.0%)	24.1%	7.0%	7.0%
% Increase in Electricity Bulk Purchases			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Average Cost Per Budgeted Employee Position (Remuneration)				274747.9394	268524.3566					309821.3978		
Average Cost Per Councilor (Remuneration)				295993.1364	325349.7881					377251.3004		
R&M % of PPE		0.0%	0.0%	0.0%	2.0%	2.6%	2.6%	2.6%	0.0%	3.4%	3.4%	3.5%
Asset Renewal and R&M as a % of PPE		0.0%	0.0%	0.0%	2.0%	2.0%	2.0%	2.0%	0.0%	3.0%	3.0%	3.0%
Debt Impairment % of Total Billable Revenue		21.4%	21.6%	5.1%	23.9%	3.3%	3.3%	3.3%	0.0%	5.4%	5.8%	5.9%
Capital Revenue												
Internally Funded & Other (R'000)		6 735	1 179	391	1 845	2 134	2 134	–	–	4 287	–	–
Borrowing (R'000)		15 000	–	–	–	–	–	–	–	–	–	–
Grant Funding and Other (R'000)		22 619	26 210	–	22 646	27 646	27 646	–	–	29 435	22 320	23 365
Internally Generated funds % of Non Grant Funding		31.0%	100.0%	100.0%	100.0%	100.0%	100.0%	0.0%	0.0%	100.0%	0.0%	0.0%
Borrowing % of Non Grant Funding		69.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding		51.0%	95.7%	0.0%	92.5%	92.8%	92.8%	0.0%	0.0%	87.3%	100.0%	100.0%
Capital Expenditure												
Total Capital Programme (R'000)		44 354	27 389	391	24 491	29 780	29 780	–	–	28 567	22 320	23 365
Asset Renewal		–	–	–	–	–	–	–	–	–	–	–
Asset Renewal % of Total Capital Expenditure		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Cash												
Cash Receipts % of Rate Payer & Other			858.9%	92.8%	105.3%	73.7%	80.8%	91.1%	0.0%	67.0%	64.4%	64.3%
Cash Coverage Ratio			–	–	–	–	–	–	–	–	–	–
Borrowing												
Credit Rating (2009/10)										0		
Capital Charges to Operating			(9.3%)	8.1%	1.4%	2.1%	2.1%	2.1%	0.0%	0.8%	0.0%	0.0%
Borrowing Receipts % of Capital Expenditure			(4.9%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Reserves												
Surplus/(Deficit)		8 409	635	11 721	778	10 859	10 976	–	–	7 841	17 856	29 795
Free Services												
Free Basic Services as a % of Equitable Share		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Free Services as a % of Operating Revenue (excl operational transfers)		58.5%	49.0%	56.2%	49.1%	46.3%	46.3%	–	–	22.1%	23.8%	23.7%
High Level Outcome of Funding Compliance												
Total Operating Revenue			86 725	101 229	93 028	113 162	114 330	114 330	–	108 903	112 895	120 108
Total Operating Expenditure			102 994	105 678	57 162	116 576	120 230	120 230	–	108 894	112 995	120 058
Surplus/(Deficit) Budgeted Operating Statement			(16 270)	(4 449)	35 866	(3 415)	(5 900)	(5 900)	–	8	(100)	50
Surplus/(Deficit) Considering Reserves and Cash Backing			8 409	635	11 721	778	10 859	10 976	–	7 841	17 856	29 795
MTREF Funded (1)/ Unfunded (0)	15	1	1	1	1	1	1	1	1	1	1	1
MTREF Funded ✓ / Unfunded ✗	15	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
References												
15. Subject to figures provided in Schedule.												

KZN294 Maphumulo - Supporting Table SA11 Property rates summary

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Valuation:	1									
Date of valuation:		2014/15	2014/15					2014/15		
Financial year valuation used		Yes	Yes					Yes		
Municipal by-laws s6 in place? (Y/N)	2	Yes	Yes					Yes		
Municipal/assistant valuer appointed? (Y/N)		Yes	Yes					Yes		
Municipal partnership s38 used? (Y/N)		1	1					Yes		
No. of assistant valuers (FTE)	3	1	1					1	1	1
No. of data collectors (FTE)	3	–	–					1	1	1
No. of internal valuers (FTE)	3	1	1					–	–	–
No. of external valuers (FTE)	3	–	–					1	1	1
No. of additional valuers (FTE)	4	Yes	Yes					–	–	–
Valuation appeal board established? (Y/N)		60	60					Yes		
Implementation time of new valuation roll (mths)		592	592						60	–
No. of properties	5							594	594	594
No. of sectional title values	5									
No. of unreasonably difficult properties s7(2)		1	1							
No. of supplementary valuations		1	1					1	1	1
No. of valuation roll amendments		–	–					1	1	1
No. of objections by rate payers		–	–					–	–	–
No. of appeals by rate payers		–	–					–	–	–
No. of successful objections	8	–	–					–	–	–
No. of successful objections > 10%	8	1	1					–	–	–
Supplementary valuation		720 000	720 000					1	1	1
Public service infrastructure value (Rm)	5	32	32					1	1	1
Municipality owned property value (Rm)								5	5	5
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)		Yes	Yes							
Valuation reductions-nature reserves/park (Rm)										
Valuation reductions-mineral rights (Rm)		Yes	Yes							
Valuation reductions-R15,000 threshold (Rm)		Yes	Yes							
Valuation reductions-public worship (Rm)		0	0							
Valuation reductions-other (Rm)		Yes	Yes							
Total valuation reductions:				–	–	–	–	–	–	–
Total value used for rating (Rm)	5									
Total land value (Rm)	5									
Total value of improvements (Rm)	5									
Total market value (Rm)	5									
Rating:										
Residential rate used to determine rate for other categories? (Y/N)		Yes	Yes					Yes		
Differential rates used? (Y/N)	5									
Limit on annual rate increase (s20)? (Y/N)		Yes	Yes					Yes		
Special rating area used? (Y/N)		Yes	Yes					Yes		
Phasing-in properties s21 (number)		1	2					0		
Rates policy accompanying budget? (Y/N)		Yes	Yes					Yes		
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R'000)	6							21 405	24 364	25 338
Rate revenue expected to collect (R'000)	6									
Expected cash collection rate (%)										
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)										
Rebates, exemptions - pensioners (R'000)										
Rebates, exemptions - bona fide farm. (R'000)										
Rebates, exemptions - other (R'000)								(5 107)	(7 932)	(8 249)
Phase-in reductions/discounts (R'000)										
Total rebates, exemptions, reductions, discounts (R'000)		–	–	–	–	–	–	(5 107)	(7 932)	(8 249)

KZN294 Maphumulo - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monuments	Public benefit organs.	Mining Props.
Current Year 2017/18																	
Valuation:																	
No. of properties		62	1	31	1	139	312	1			27	14					
No. of sectional title property values																	
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations		1	1	1	1	1	1	1			1	1					
Supplementary valuation (Rm)		1	1	1	1	1	1	1			1	1					
No. of valuation roll amendments		1	1	1	1	1	1	1			1	1					
No. of objections by rate-payers		—	—	—	—	—	—	—			—	—					
No. of appeals by rate-payers		—	—	—	—	—	—	—			—	—					
No. of appeals by rate-payers finalised		—	—	—	—	—	—	—			—	—					
No. of successful objections	5	—	—	—	—	—	—	—			—	—					
No. of successful objections > 10%	5	—	—	—	—	—	—	—			—	—					
Estimated no. of properties not valued																	
Years since last valuation (select)		2	2	2	2	2	2	2			2	2					
Frequency of valuation (select)																	
Method of valuation used (select)		Market	Market	Market	Market	Market	Market	Market			Market	Market					
Base of valuation (select)		Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.			Land & impr.	Land & impr.					
Phasing-in properties s21 (number)		0	0	0	0	0	0	0			0	0					
Combination of rating types used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes			Yes	Yes					
Flat rate used? (Y/N)		No	No	No	No	No	No	No			No	No					
Is balance rated by uniform rate/variable rate?		Variable	Variable	Variable	Variable	Variable	Variable	Variable			Variable	Variable					
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)		—	—	—	—	—	—	—			—	—					
Valuation reductions-nature reserves/park (Rm)		—	—	—	—	—	—	—			—	—					
Valuation reductions-mineral rights (Rm)		—	—	—	—	—	—	—			—	—					
Valuation reductions-R15,000 threshold (Rm)		1	—	—	—	—	—	—			—	—					
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)																	
Total valuation reductions:																	
Total value used for rating (Rm)	6																
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6																
Rating:																	
Average rate	3																
Rate revenue budget (R'000)																	
Rate revenue expected to collect (R'000)																	
Expected cash collection rate (%)	4																
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
Total rebates, exemptions, reductions, discounts (R'000)																	

KZN294 Maphumulo - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monuments	Public benefit organs.	Mining Props.
Budget Year 2018/19																	
Valuation:																	
No. of properties		62	1	32	4	155	312	1			27						
No. of sectional title property values																	
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations		1	1	1	1	1	1	1			1						
Supplementary valuation (Rm)		1	1	1	1	1	1	1			1						
No. of valuation roll amendments		1	1	1	1	1	1	1			1						
No. of objections by rate-payers		—	—	—	—	—	—	—			—	—					
No. of appeals by rate-payers		—	—	—	—	—	—	—			—	—					
No. of appeals by rate-payers finalised		—	—	—	—	—	—	—			—	—					
No. of successful objections	5	—	—	—	—	—	—	—			—	—					
No. of successful objections > 10%	5	—	—	—	—	—	—	—			—	—					
Estimated no. of properties not valued																	
Years since last valuation (select)		3	3	3	3	3	3	3			3						
Frequency of valuation (select)																	
Method of valuation used (select)		Market	Market	Market	Market	Market	Market	Market			Market	Market					
Base of valuation (select)		Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.			Land & impr.	Land & impr.					
Phasing-in properties s21 (number)		0	0	0	0	0	0	0			0	0					
Combination of rating types used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes			Yes	Yes					
Flat rate used? (Y/N)		No	No	No	No	No	No	No			No	No					
Is balance rated by uniform rate/variable rate?		Variable	Variable	Variable	Variable	Variable	Variable	Variable			Variable	Variable					
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)																	
Total valuation reductions:																	
Total value used for rating (Rm)	6																
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6																
Rating:																	
Average rate	3	0.001000	—	0.025000	0.250000	0.050000	0.050000	0.050000	—	0.001000	0.025000	0.050000					
Rate revenue budget (R'000)		—	—	—	—	—	—	—			—	—					
Rate revenue expected to collect (R'000)																	
Expected cash collection rate (%)	4	0.1%	0.1%	0.2%	0.1%	55.0%	0.2%	0.1%			0.2%	0.1%					
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
Total rebates, exemptions, reductions, discounts (R'000)																	

KZN294 Maphumulo - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2014/15	2015/16	2016/17	Current Year 2017/18	2018/19 Medium Term Revenue & Expenditure Framework		
							Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Property rates /rate in the Rand)	1								
Residential properties			-	-	-	-	0.0250	0.0250	0.0250
Residential properties - vacant land			0.0350	0.0350	0.0350	0.0350	0.0350	0.0350	0.0350
Formal/informal settlements			-	-	-	-	-	-	-
Small holdings			-	-	-	-	-	-	-
Farm properties - used			0.0250	0.0250	0.0250	0.0250	0.0250	0.0250	0.0250
Farm properties - not used			-	-	-	-	-	-	-
Industrial properties			-	-	-	-	-	-	-
Business and commercial properties			0.0250	0.0250	0.0250	0.0250	0.0500	0.0500	0.0500
Communal land - residential			-	-	-	-	0.0250	0.0250	0.0250
Communal land - small holdings			-	-	-	-	-	-	-
Communal land - farm property			-	-	-	-	-	-	-
Communal land - business and commercial			-	-	-	-	-	-	-
Communal land - other			-	-	-	-	-	-	-
State-owned properties			0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500
Municipal properties		Exemption	Exemption	Exemption	Exemption	Exemption	Exempted	Exempted	Exempted
Public service infrastructure			0.0250	0.0250	0.0250	0.0250	0.0250	1.0250	2.0250
Privately owned towns serviced by the owner			-	-	-	-	-	-	-
State trust land			-	-	-	-	-	-	-
Restitution and redistribution properties			-	-	-	-	-	-	-
Protected areas			-	-	-	-	-	-	-
National monuments properties			-	-	-	-	-	-	-
Exemptions, reductions and rebates /Rands)									
Residential properties									
R15 000 threshold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate			-	-	-	-	-	-	-
Indigent rebate or exemption			15 000	15 000	15 000	15 000	15 000	15 000	15 000
Pensioners/social grants rebate or exemption			-	-	-	-	-	-	-
Temporary relief rebate or exemption			-	-	-	-	-	-	-
Bona fide farmers rebate or exemption			-	-	-	-	-	-	-
Other rebates or exemptions	2								
Water tariffs									
Domestic									
Basic charge/ fixed fee (Rands/month)									
Service point - vacant land (Rands/month)									
Water usage - flat rate tariff (c/k)									
Water usage - life line tariff		(describe structure)							
Water usage - Block 1 (c/k)		(fill in thresholds)							
Water usage - Block 2 (c/k)		(fill in thresholds)							
Water usage - Block 3 (c/k)		(fill in thresholds)							
Water usage - Block 4 (c/k)		(fill in thresholds)							
Other	2								
Waste water tariffs									
Domestic									
Basic charge/ fixed fee (Rands/month)									
Service point - vacant land (Rands/month)									
Waste water - flat rate tariff (c/k)									
Volumetric charge - Block 1 (c/k)		(fill in structure)							
Volumetric charge - Block 2 (c/k)		(fill in structure)							
Volumetric charge - Block 3 (c/k)		(fill in structure)							
Volumetric charge - Block 4 (c/k)		(fill in structure)							
Other	2								
Electricity tariffs									
Domestic									
Basic charge/ fixed fee (Rands/month)									
Service point - vacant land (Rands/month)									
FBE		(how is this targeted?)							
Life-line tariff - meter		(describe structure)							
Life-line tariff - prepaid		(describe structure)							
Flat rate tariff - meter (c/kwh)									
Flat rate tariff - prepaid (c/kwh)									
Meter - IBT Block 1 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 2 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 3 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 4 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 5 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 1 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 2 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 3 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 4 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)							
Other	2								
Waste management tariffs									
Domestic									
Street cleaning charge									
Basic charge/ fixed fee									
80l bin - once a week									
250l bin - once a week									

[illegible]

KZN294 Maphumulo - Supporting Table SA14 Household bills

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19 % incr.	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates									5 215.40	5 215.40	5 215.40
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		-	-	-	-	-	-	-	5 215.40	5 215.40	5 215.40
VAT on Services											
Total large household bill:		-	-	-	-	-	-	-	5 215.40	5 215.40	5 215.40
% increase/decrease											
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services											
Total small household bill:		-	-	-	-	-	-	-	-	-	-
% increase/decrease											
Monthly Account for Household - 'Indigent Household receiving free basic services'	3										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services											
Total small household bill:		-	-	-	-	-	-	-	-	-	-
% increase/decrease											

KZN294 Maphumulo - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank		14 113	20 671	29 943	25 427	24 469	22 765	21 604	32 021	44 347
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	14 113	20 671	29 943	25 427	24 469	22 765	21 604	32 021	44 347
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		14 113	20 671	29 943	25 427	24 469	22 765	21 604	32 021	44 347

KZN294 Maphumulo - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (€)	Investment Top Up	Closing Balance
Name of institution & investment ID	1	Yrs/Months												
Parent municipality														
CALL ACCOUNT 2: 9159847532		12 Month	Call account	YES	VARIABLE	0.08			30/16/2019	3 283	485	(11 000)	10 541	3 309
FNB 171044342667		12 Month	Call account	YES	VARIABLE	0.064			30/16/2019	397	3			399
FNB2: 74105603986		12 Month	Call account	YES	VARIABLE	0.064			30/16/2019	2 118	25	(543)	2 939	4 540
Standard Bank: 36588279		12 Month	Call account	YES	VARIABLE	0.074			30/16/2019	6 880	260	(4 800)		2 340
FNB6: 62346755301		12 Month	Call account	YES	VARIABLE	0.08			30/16/2019	3 789	6			3 795
NEDBANK 309554919997		12 Month	Call account	YES	VARIABLE	0.05			30/16/2019	141	148	(2 568)	2 500	221
FNB 7: 74075985027		12 Month	Call account	YES	VARIABLE	0.064			30/16/2019	120	79	(3 000)	2 811	9
NEDBANK3: 309554919981		12 Month	Call account	YES	VARIABLE	0.05			30/16/2019	1 177	590	(9 371)	10 000	2 396
ABSA2: 2071802556		12 Month	Call account	YES	VARIABLE	0.08			30/16/2019	0	59	(2 360)	3 570	1 288
FNB 8: 62575988513		12 Month	Call account	YES	VARIABLE	0.064			30/16/2019	-	500	(17 319)	17 000	181
FNB 9: 71624611946		12 Month	Call account	YES	VARIABLE	0.08			30/16/2019	369	127	(3 230)	3 000	266
NEDBANK3: 388012179996		12 Month	Call account	YES	VARIABLE	0.05			30/16/2019	3 436	20	(2 000)		1 456
FNB Main										575	70			645
ABSA current										750	30			780
														-
														-
														-
														-
														-
														-
Municipality sub-total										23 034	2 400	(56 190)	52 360	21 604
Entities														-
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	1									23 034		(56 190)	52 360	21 604

KZN294 Maphumulo - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand										
Parent municipality										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)		3 776	3 781				-	-	-	
Local registered stock										
Instalment Credit										
Financial Leases		12 650	6 809							
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	16 426	10 590	-	-	-	-	-	-	-
Entities										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Borrowing	1	16 426	10 590	-	-	-	-	-	-	-

Unspent Borrowing - Categorised by type										
Parent municipality										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Unspent Borrowing	1	-	-	-	-	-	-	-	-	-

KZN294 Maphumulo - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		68 005	85 966	–	93 713	93 713	93 713	96 159	95 089	101 568
Local Government Equitable Share		61 271	74 233		75 284	75 284	75 284	81 102	88 689	94 568
Integrated National Electrification Programme			8 000		15 000	15 000	15 000	12 000	6 400	7 000
EPWP Integrated Grant for Municipalities		1 000	1 003		1 529	1 529	1 529	1 157		
Local Government Financial Management Grant		1 800	1 800		1 900	1 900	1 900	1 900		
Municipal Systems Improvement		934	930							
Electrification CoGTA		3 000								
COGTA Grant										
Library Services										
Provincial Government:		2 908	–	–	166	166	166	1 583	1 632	1 746
Sport and Recreation		2 625			166	166	166	58		
Housing		164								
LG SETA Grant		119								
COGTA Grant								1 525	1 632	1 746
Library Services										
District Municipality:		–	–	–	–	–	–	–	–	–
<i>[insert description]</i>										
Other grant providers:		–	–	–	–	–	–	–	–	–
<i>[insert description]</i>										
Total Operating Transfers and Grants	5	70 913	85 966	–	93 879	93 879	93 879	97 742	96 721	103 314
Capital Transfers and Grants										
National Government:		25 770	21 689	–	22 646	22 646	22 646	26 942	22 320	23 365
Municipal Infrastructure Grant (MIG)		21 070	21 689		22 646	22 646	22 646	21 942	22 320	23 365
Small Town rehabilitation grant		4 700						5 000		
COGTA Grant										
Other capital transfers/grants <i>[insert desc]</i>										
Provincial Government:		–	–	–	–	–	–	–	–	–
Other capital transfers/grants <i>[insert description]</i>										
District Municipality:		–	–	–	–	–	–	–	–	–
<i>[insert description]</i>										
Other grant providers:		–	–	–	–	–	–	–	–	–
<i>[insert description]</i>										
Total Capital Transfers and Grants	5	25 770	21 689	–	22 646	22 646	22 646	26 942	22 320	23 365
TOTAL RECEIPTS OF TRANSFERS & GRANTS		96 683	107 655	–	116 525	116 525	116 525	124 684	119 041	126 679

KZN294 Maphumulo - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand										
EXPENDITURE:	1									
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		71 656	17 170	–	93 713	93 713	93 713	97 684	96 721	103 314
Local Government Equitable Share		61 271			75 284	75 284	75 284	81 102	88 689	94 568
Integrated National Electrification Programme		3 869	12 270		15 000	15 000	15 000	12 000	6 400	7 000
EPWP Integrated Grant for Municipalities		2 000	1 003		1 529	1 529	1 529	1 157		
Local Government Financial Management Grant		1 800	1 748		1 900	1 900	1 900	1 900		
Municipal Systems Improvement		934	930							
Electrification CoGTA		1 781	1 219							
Library Services								1 525	1 632	1 746
Provincial Government:		3 026	1 739	–	166	166	166	58	–	–
Sport and Recreation		2 646	1 623		166	166	166	58		
Housing		164	3							
LG SETA Grant		217	113							
COGTA Grant										
Library Services										
District Municipality:		–	–	–	–	–	–	–	–	–
<i>[insert description]</i>										
Other grant providers:		–	–	–	–	–	–	–	–	–
<i>[insert description]</i>										
Total operating expenditure of Transfers and Grants:		74 682	18 908	–	93 879	93 879	93 879	97 742	96 721	103 314
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		16 549	26 210	–	22 646	22 646	22 646	26 942	22 320	23 365
Municipal Infrastructure Grant (MIG)		16 549	26 210		22 646	22 646	22 646	21 942	22 320	23 365
Small Town rehabilitation grant								5 000		
COGTA Grant										
Other capital transfers/grants [insert desc]										
Provincial Government:		1 507	–	–	–	–	–	–	–	–
Corridor Development Grant		1 507								
District Municipality:		61	–	–	–	–	–	–	–	–
GSI Funds		15								
MAP Project Consolidated		47								
Other grant providers:		500	190	–	–	–	–	–	–	–
IDP Grant		500								
LOTTO Grant			190							
Total capital expenditure of Transfers and Grants		18 617	26 401	–	22 646	22 646	22 646	26 942	22 320	23 365
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		93 299	45 309	–	116 525	116 525	116 525	124 684	119 041	126 679

KZN294 Maphumulo - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		9 139	5 489		93 713			–		
Current year receipts		6 734	11 733							
Conditions met - transferred to revenue		10 384	17 170	–	93 713	–	–	–	–	–
Conditions still to be met - transferred to liabilities		5 489	52							
Provincial Government:										
Balance unspent at beginning of the year		1 951	1 832		166					
Current year receipts		2 908	–							
Conditions met - transferred to revenue		3 026	1 625	–	166	–	–	–	–	–
Conditions still to be met - transferred to liabilities		1 832	207							
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year		908	408					100		
Current year receipts										
Conditions met - transferred to revenue		500	308	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		408	100					100		
Total operating transfers and grants revenue		13 911	19 103	–	93 879	–	–	–	–	–
Total operating transfers and grants - CTBM	2	7 729	359	–	–	–	–	100	–	–
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year			4 521		16 187	16 187		11 187		
Current year receipts		21 070	21 689		22 646					
Conditions met - transferred to revenue		16 549	26 210	–	22 646	5 000	–	2 494	–	–
Conditions still to be met - transferred to liabilities		4 521			16 187	11 187		8 693		
Provincial Government:										
Balance unspent at beginning of the year		13 113	16 187							
Current year receipts		4 700								
Conditions met - transferred to revenue		1 626	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		16 187	16 187							
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		18 175	26 210	–	22 646	5 000	–	2 494	–	–
Total capital transfers and grants - CTBM	2	20 708	16 187	–	16 187	11 187	–	8 693	–	–
TOTAL TRANSFERS AND GRANTS REVENUE		32 085	45 313	–	116 525	5 000	–	2 494	–	–
TOTAL TRANSFERS AND GRANTS - CTBM		28 438	16 546	–	16 187	11 187	–	8 793	–	–

KZN294 Maphumulo - Supporting Table SA21 Transfers and grants made by the municipality											
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand											
Cash Transfers to other municipalities											
<i>Insert description</i>	1										
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Entities/Other External Mechanisms											
<i>Insert description</i>	2										
Total Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Cash Transfers to other Organs of State											
<i>Insert description</i>	3										
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Organisations											
<i>INEP Grant</i>		3 869	12 270		15 000	15 000	15 000		-	-	-
<i>Electrification COGTA Grant</i>			1 219								
Total Cash Transfers To Organisations		3 869	13 489	-	15 000	15 000	15 000	-	-	-	-
Cash Transfers to Groups of Individuals											
<i>Insert description</i>											
Total Cash Transfers To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS AND GRANTS	6	3 869	13 489	-	15 000	15 000	15 000	-	-	-	-
Non-Cash Transfers to other municipalities											
<i>Insert description</i>	1										
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Entities/Other External Mechanisms											
<i>Insert description</i>	2										
Total Non-Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State											
<i>Insert description</i>	3										
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Non-Cash Grants to Organisations											
<i>Insert description</i>	4										
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Groups of Individuals											
<i>Free Basic Services</i>			193		1 050	1 050	1 050		1 200	1 250	1 300
<i>Electrification Own Funding</i>		4 178			4 000	4 000	4 000				
<i>other subsidies paid by Grants</i>		273									
Total Non-Cash Grants To Groups Of Individuals:		4 450	193	-	5 050	5 050	5 050	-	1 200	1 250	1 300
TOTAL NON-CASH TRANSFERS AND GRANTS		4 450	193	-	5 050	5 050	5 050	-	1 200	1 250	1 300
TOTAL TRANSFERS AND GRANTS	6	8 319	13 682	-	20 050	20 050	20 050	-	1 200	1 250	1 300

KZN294 Maphumulo - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration		2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		5 089	5 657		4 965	492	492	5 784	6 189	6 623
Pension and UIF Contributions						–	–			
Medical Aid Contributions						–	–			
Motor Vehicle Allowance		455	514		1 655	134	134	1 896	2 029	2 171
Cellphone Allowance		111	104		477	40	40	549	587	628
Housing Allowances						–	–			
Other benefits and allowances		17	53		60	6	6	70	75	80
Sub Total - Councillors		5 672	6 329	–	7 158	672	672	8 300	8 880	9 502
% increase	4		11.6%	(100.0%)	–	(90.6%)	–	1 135.0%	7.0%	7.0%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		2 400	2 424		3 375	4 431	4 431	3 551	3 800	4 066
Pension and UIF Contributions		262	29		233	233	233	12	12	13
Medical Aid Contributions					67	67	67			
Overtime						–	–			
Performance Bonus					269	269	269	296	317	339
Motor Vehicle Allowance	3	628	553		227	227	227	1 522	1 629	1 743
Cellphone Allowance	3		1		21	21	21			
Housing Allowances	3				2	2	2			
Skills	3		31		80	80	80	47	50	54
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Senior Managers of Municipality		3 290	3 038	–	4 274	5 330	5 330	5 428	5 808	6 214
% increase	4		(7.7%)	(100.0%)	–	24.7%	–	1.8%	7.0%	7.0%
Other Municipal Staff										
Basic Salaries and Wages		15 910	17 999		21 386	21 386	21 386	24 178	25 871	27 682
Pension and UIF Contributions		1 788	2 236		2 220	2 220	2 220	4 282	4 582	4 903
Medical Aid Contributions		898	1 020		1 237	1 237	1 237	1 489	1 593	1 704
Skills						–	–	289	309	331
Bonus					56	56	56	2 015	2 156	2 307
Motor Vehicle Allowance	3	537	528		1 071	1 071	1 071	1 670	1 787	1 913
Cellphone Allowance	3	31	23		83	83	83	117	126	134
Housing Allowances	3	57	188		150	150	150	449	480	514
Mayoral Driver allowances	3	209	200		484	484	484	37	40	42
Payments in lieu of leave					186	186	186			
Long service awards		176	208							
Council	6							12	13	14
Sub Total - Other Municipal Staff		19 607	22 401	–	26 874	26 874	26 874	34 539	36 957	39 544
% increase	4		14.3%	(100.0%)	–	–	–	28.5%	7.0%	7.0%
Total Parent Municipality		28 569	31 768	–	38 305	32 876	32 876	48 266	51 645	55 260
% increase			11.2%	(100.0%)	–	(14.2%)	–	46.8%	7.0%	7.0%
Board Members of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Board Fees										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Board Members of Entities		–	–	–	–	–	–	–	–	–
% increase	4		–	–	–	–	–	–	–	–
Senior Managers of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Senior Managers of Entities		–	–	–	–	–	–	–	–	–
% increase	4		–	–	–	–	–	–	–	–
Other Staff of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–	–	–
% increase	4		–	–	–	–	–	–	–	–
Total Municipal Entities		–	–	–	–	–	–	–	–	–
TOTAL SALARY, ALLOWANCES & BENEFITS		28 569	31 768	–	38 305	32 876	32 876	48 266	51 645	55 260
% increase	4		11.2%	(100.0%)	–	(14.2%)	–	46.8%	7.0%	7.0%
TOTAL MANAGERS AND STAFF	5,7	22 897	25 439	–	31 148	32 204	32 204	39 967	42 765	45 758

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4		266 409		110 923			377 332
Chief Whip			188 908		85 974			274 882
Executive Mayor			602 620		222 484			825 104
Deputy Executive Mayor			266 409		110 923			377 332
Executive Committee			259 754		109 589			369 343
Total for all other councillors			4 200 363		1 875 172			6 075 535
Total Councillors	8	-	5 784 464	-	2 515 065			8 299 529
Senior Managers of the Municipality	5							
Municipal Manager (MM)			722 905	10 587	309 817			1 043 309
Chief Finance Officer			565 706	242 445	9 697			817 848
Director Corporates Services			565 706	242 445	9 697			817 848
Director Technical			565 706	242 445	9 697			817 848
Director Planning			565 706	242 445	9 697			817 848
Director Community			565 706	242 445	9 697			817 848
List of each official with packages >= senior manager								
Manager : Finance			466 111	114 437	139 486			720 034
Manager:Supply Chain,			466 111	114 437	139 486			720 034
Manager:Community,			466 111	114 437	139 486			720 034
Manager:Technical			466 111	114 437	139 486			720 034
Manager: Property			466 111	114 437	139 486			720 034
Manager: Risk			466 111	114 437	139 486			720 034
Manager: IDP			466 111	114 437	139 486			720 034
Manager: Youth			466 111	114 437	139 486			720 034
Manager: PMS			466 111	114 437	139 486			720 034
Manager HR			466 111	114 437	139 486			720 034
Mananger IGR			466 111	114 437	139 486			720 034
Mananger IT			466 111	114 437	139 486			720 034
Mananger PMU			466 111	114 437	139 486			720 034
Mananger Housing			466 111	114 437	139 486			720 034
Total Senior Managers of the Municipality	8,10	-	10 076 983	2 824 932	2 311 106	-		15 213 021
A Heading for Each Entity	6,7							
List each member of board by designation								
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total for municipal entities	8,10	-	-	-	-	-		-
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	-	15 861 447	2 824 932	4 826 171	-		23 512 550

KZN294 Maphumulo - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers		Ref	2016/17			Current Year 2017/18			Budget Year 2018/19		
Number		1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities											
Councillors (Political Office Bearers plus Other Councillors)			22		22	22		22	22		22
Board Members of municipal entities		4									
Municipal employees											
Municipal Manager and Senior Managers		3	4	2	–	5		5	6		6
Other Managers		7	9	2	–	13	13		14	14	
Professionals			28	21	7	22	18	4	109	105	5
Finance			26	20	6	16	13	3	14	11	4
Spatial/town planning			1	–	1	5	4	1			
Information Technology			–	–	–	1	1		1	1	
Technical									37	37	
Corporate			1	1					28	27	1
Community									19	19	
Municipal Manager									10	10	
Refuse											
Other											
Technicians			–	–	–	–	–	–	–	–	–
Finance											
Spatial/town planning											
Information Technology											
Technical											
Corporate											
Community											
Sanitation											
Refuse											
Other											
Clerks (Clerical and administrative)			35	30	–	46	46				
Service and sales workers			9	7							
Skilled agricultural and fishery workers											
Craft and related trades											
Plant and Machine Operators			10	10		10	10				
Elementary Occupations			20	20		20	19	1			
TOTAL PERSONNEL NUMBERS		9	137	92	29	138	106	32	151	119	33
% increase						0.7%	15.2%	10.3%	9.4%	12.3%	3.1%
Total municipal employees headcount		6, 10									
Finance personnel headcount		8, 10									
Human Resources personnel headcount		8, 10									

KZN294 Maphumulo - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue By Source																
Property rates		1 358	1 358	1 358	1 358	1 358	1 358	1 358	1 358	1 358	1 358	1 358	1 358	16 298	16 251	17 064
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	10	10	10	10	10	10	10	10	10	10	10	10	10	115	121	127
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	74	74	74	74	74	74	74	74	74	74	74	74	46	864	949	1 047
Interest earned - external investments	200	200	200	200	200	200	200	200	200	200	200	200	200	2 400	2 520	2 646
Interest earned - outstanding debtors	156	156	156	156	156	156	156	156	156	156	156	156	156	1 870	2 002	2 143
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	84	84	84	84	84	84	84	84	84	84	84	84	80	1 001	1	1
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	37 917	383	-	-	668	27 495	-	458	18 821	-	-	-	-	85 742	90 321	96 314
Other revenue	51	51	51	51	51	51	51	51	51	51	51	51	51	612	730	767
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		39 850	2 316	1 933	1 933	2 601	29 428	1 933	2 391	20 754	1 933	1 933	1 901	108 903	112 895	120 058
Expenditure By Type																
Employee related costs		3 074	3 074	3 074	3 074	6 149	3 074	3 074	3 074	3 074	3 074	3 074	3 074	39 967	42 765	45 777
Remuneration of councillors	692	692	692	692	692	692	692	692	692	692	692	692	692	8 300	8 880	9 502
Debt impairment		-	-	-	-	-	-	-	-	-	-	-	-	883	945	1 011
Depreciation & asset impairment	875	875	875	875	875	875	875	875	875	875	875	875	874	10 497	11 985	13 542
Finance charges	-	-	28	-	-	-	14	-	-	-	-	-	-	42	-	-
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	1 560	1 560	1 560	1 560	1 560	1 560	1 560	1 560	1 560	1 560	1 560	1 560	1 560	18 721	19 551	20 420
Transfers and subsidies	100	100	100	100	100	100	100	100	100	100	100	100	100	1 200	1 250	1 300
Other expenditure	2 440	2 440	2 440	2 440	2 440	2 440	2 440	2 440	2 440	2 440	2 440	2 440	2 441	29 285	27 619	28 504
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		8 741	8 741	8 769	8 741	11 816	8 755	8 741	8 741	8 741	8 741	9 624	8 741	108 894	112 995	120 058
Surplus/(Deficit)																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		31 108	(6 426)	(6 836)	(6 809)	(9 215)	20 672	(6 809)	(6 351)	12 012	(6 809)	(7 692)	(6 840)	8	(100)	50
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	4 000	-	-	-	-	3 000	6 000	-	-	8 942	-	-	7 493	29 435	22 320	23 365
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		35 108	(6 426)	(6 836)	(6 809)	(6 215)	26 672	(6 809)	(6 351)	20 954	(6 809)	(7 692)	653	29 443	22 220	23 415
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	35 108	(6 426)	(6 836)	(6 809)	(6 215)	26 672	(6 809)	(6 351)	20 954	(6 809)	(7 692)	653	29 443	22 220	23 415

KZN294 Maphumulo - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand																
Revenue by Vote																
Vote 1 - Executive & Council														-	-	-
Vote 2 - Budget & Treasury														-	-	-
Vote 3 - Community Services														-	-	-
Vote 4 - Economic & Development														-	-	-
Vote 5 - Technical Services														-	-	-
Vote 6 - Corporate Services														-	-	-
Vote 7 - [NAME OF VOTE 7]														-	-	-
Vote 8 - [NAME OF VOTE 8]														-	-	-
Vote 9 - [NAME OF VOTE 9]														-	-	-
Vote 10 - [NAME OF VOTE 10]														-	-	-
Vote 11 - [NAME OF VOTE 11]														-	-	-
Vote 12 - [NAME OF VOTE 12]														-	-	-
Vote 13 - [NAME OF VOTE 13]														-	-	-
Vote 14 - [NAME OF VOTE 14]														-	-	-
Vote 15 - [NAME OF VOTE 15]														-	-	-
Total Revenue by Vote		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure by Vote to be appropriated																
Vote 1 - Executive & Council														-	-	-
Vote 2 - Budget & Treasury														-	-	-
Vote 3 - Community Services														-	-	-
Vote 4 - Economic & Development														-	-	-
Vote 5 - Technical Services														-	-	-
Vote 6 - Corporate Services														-	-	-
Vote 7 - [NAME OF VOTE 7]														-	-	-
Vote 8 - [NAME OF VOTE 8]														-	-	-
Vote 9 - [NAME OF VOTE 9]														-	-	-
Vote 10 - [NAME OF VOTE 10]														-	-	-
Vote 11 - [NAME OF VOTE 11]														-	-	-
Vote 12 - [NAME OF VOTE 12]														-	-	-
Vote 13 - [NAME OF VOTE 13]														-	-	-
Vote 14 - [NAME OF VOTE 14]														-	-	-
Vote 15 - [NAME OF VOTE 15]														-	-	-
Total Expenditure by Vote		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before assoc.		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Taxation														-	-	-
Attributable to minorities														-	-	-
Share of surplus/ (deficit) of associate														-	-	-
Surplus/(Deficit)	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

KZN294 Maphumulo - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand																
Revenue - Functional																
Governance and administration																
Executive and council														-	-	-
Finance and administration														-	-	-
Internal audit														-	-	-
Community and public safety																
Community and social services														-	-	-
Sport and recreation														-	-	-
Public safety														-	-	-
Housing														-	-	-
Health														-	-	-
Economic and environmental services																
Planning and development														-	-	-
Road transport														-	-	-
Environmental protection														-	-	-
Trading services																
Energy sources														-	-	-
Water management														-	-	-
Waste water management														-	-	-
Waste management														-	-	-
Other																
Total Revenue - Functional		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure - Functional																
Governance and administration																
Executive and council														-	-	-
Finance and administration														-	-	-
Internal audit														-	-	-
Community and public safety																
Community and social services														-	-	-
Sport and recreation														-	-	-
Public safety														-	-	-
Housing														-	-	-
Health														-	-	-
Economic and environmental services																
Planning and development														-	-	-
Road transport														-	-	-
Environmental protection														-	-	-
Trading services																
Energy sources														-	-	-
Water management														-	-	-
Waste water management														-	-	-
Waste management														-	-	-
Other																
Total Expenditure - Functional		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before assoc.		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate														-	-	-
Surplus/(Deficit)	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

KZN294 Maphumulo - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand																
Multi-year expenditure to be appropriated	1															
Vote 1 - Executive & Council														-	-	-
Vote 2 - Budget & Treasury														-	-	-
Vote 3 - Community Services														-	-	-
Vote 4 - Economic & Development														-	-	-
Vote 5 - Technical Services														-	-	-
Vote 6 - Corporate Services														-	-	-
Vote 7 - [NAME OF VOTE 7]														-	-	-
Vote 8 - [NAME OF VOTE 8]														-	-	-
Vote 9 - [NAME OF VOTE 9]														-	-	-
Vote 10 - [NAME OF VOTE 10]														-	-	-
Vote 11 - [NAME OF VOTE 11]														-	-	-
Vote 12 - [NAME OF VOTE 12]														-	-	-
Vote 13 - [NAME OF VOTE 13]														-	-	-
Vote 14 - [NAME OF VOTE 14]														-	-	-
Vote 15 - [NAME OF VOTE 15]														-	-	-
Capital multi-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated																
Vote 1 - Executive & Council			20											20	-	-
Vote 2 - Budget & Treasury			560											560	-	-
Vote 3 - Community Services													5 000	5 000	-	-
Vote 4 - Economic & Development														-	-	-
Vote 5 - Technical Services		2 304	2 304	2 304	2 304	2 304	2 304	2 304	2 304	2 304	2 304	2 304	2 304	27 642	22 320	23 365
Vote 6 - Corporate Services			500											500	-	-
Vote 7 - [NAME OF VOTE 7]														-	-	-
Vote 8 - [NAME OF VOTE 8]														-	-	-
Vote 9 - [NAME OF VOTE 9]														-	-	-
Vote 10 - [NAME OF VOTE 10]														-	-	-
Vote 11 - [NAME OF VOTE 11]														-	-	-
Vote 12 - [NAME OF VOTE 12]														-	-	-
Vote 13 - [NAME OF VOTE 13]														-	-	-
Vote 14 - [NAME OF VOTE 14]														-	-	-
Vote 15 - [NAME OF VOTE 15]														-	-	-
Capital single-year expenditure sub-total	2	2 304	3 384	2 304	2 304	2 304	2 304	2 304	2 304	2 304	2 304	2 304	7 304	33 722	22 320	23 365
Total Capital Expenditure	2	2 304	3 384	2 304	2 304	2 304	2 304	2 304	2 304	2 304	2 304	2 304	7 304	33 722	22 320	23 365

KZN294 Maphumulo - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand																
Capital Expenditure - Functional	1															
Governance and administration			1 780	-	-	-	-	-	-	-	-	-	-	1 780	-	-
Executive and council			20											20	-	-
Finance and administration			1 760											1 760	-	-
Internal audit														-	-	-
Community and public safety		405	405	405	405	405	405	405	405	405	405	405	5 405	9 855	-	-
Community and social services		405	405	405	405	405	405	405	405	405	405	405	5 405	9 855	-	-
Sport and recreation														-	-	-
Public safety														-	-	-
Housing														-	-	-
Health														-	-	-
Economic and environmental services		1 841	1 841	1 841	1 841	1 841	1 841	1 841	1 841	1 841	1 841	1 841	-	22 087	22 320	23 365
Planning and development														-	-	-
Road transport		1 841	1 841	1 841	1 841	1 841	1 841	1 841	1 841	1 841	1 841	1 841	1 841	22 087	22 320	23 365
Environmental protection														-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources														-	-	-
Water management														-	-	-
Waste water management														-	-	-
Waste management														-	-	-
0														-	-	-
Total Capital Expenditure - Functional	2	2 245	4 025	2 245	2 245	2 245	2 245	2 245	2 245	2 245	2 245	2 245	5 405	33 722	22 320	23 365
Funded by:																
National Government		1 829	1 829	1 829	1 829	1 829	1 829	1 829	1 829	1 829	1 829	1 829	1 829	21 942	22 320	23 365
Provincial Government		208	208	208	208	208	208	208	208	208	208	208	5 208	7 493	-	-
District Municipality														-	-	-
Other transfers and grants														-	-	-
Transfers recognised - capital		2 036	2 036	2 036	2 036	2 036	2 036	2 036	2 036	2 036	2 036	2 036	-	-	22 320	23 365
Public contributions & donations														-	-	-
Borrowing														-	-	-
Internally generated funds		209	1 989	209	209	209	209	209	209	209	209	209	209	4 287	-	-
Total Capital Funding		2 245	4 025	2 245	2 245	2 245	2 245	2 245	2 245	2 245	2 245	2 245	209	4 287	22 320	23 365

KZN294 Maphumulo - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand															
Cash Receipts By Source															
Property rates								8 500	3 072			(0)	11 572	11 538	12 115
Service charges - electricity revenue															
Service charges - water revenue															
Service charges - sanitation revenue															
Service charges - refuse revenue															
Service charges - other	10	10	10	10	10	10	10	10	10	10	10	10	115		
Rental of facilities and equipment	50	50	50	50	50	50	50	50	50	50	50	50	605	649	717
Interest earned - external investments	265	278	157	250	175	151	125	250	165	250	130	204	2 400	2 472	2 546
Interest earned - outstanding debtors															
Dividends received															
Fines, penalties and forfeits															
Licences and permits	1	150	100	1		130	200	90	75	150	50	55	1 001	1	1
Agency services															
Transfer receipts - operational	37 917	383			668	27 495		458	18 821				85 742	90 321	96 314
Other revenue	51	51	51	51	51	51	51	51	51	51	51	51	612	730	767
Cash Receipts by Source	38 294	922	368	362	954	27 887	436	9 409	22 244	511	291	379	102 047	105 712	112 460
Other Cash Flows by Source															
Transfer receipts - capital	4 000	5 000			3 000	6 000			8 942				26 942	22 320	23 365
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind all)															
Proceeds on disposal of PPE															
Short term loans															
Borrowing long term/refinancing															
Increase (decrease) in consumer deposits															
Decrease (increase) in non-current debtors															
Decrease (increase) other non-current receivables															
Decrease (increase) in non-current investments															
Total Cash Receipts by Source	42 294	5 922	368	362	3 954	33 887	436	9 409	31 186	511	291	379	128 989	128 032	135 825
Cash Payments by Type															
Employee related costs	3 074	3 074	3 074	3 074	6 149	3 074	3 074	3 074	3 074	3 074	3 074	3 074	39 967	42 765	45 777
Remuneration of councillors	638	638	638	638	1 277	638	638	638	638	638	638	638	8 300	8 880	9 502
Finance charges			28			14							42		
Bulk purchases - Electricity															
Bulk purchases - Water & Sewer															
Other materials															
Contracted services	1 560	1 560	1 560	1 560	1 560	1 560	1 560	1 560	1 560	1 560	1 560	1 560	18 721	19 551	20 420
Transfers and grants - other municipalities															
Transfers and grants - other	100	100	100	100	100	100	100	100	100	100	100	100	1 200	1 250	1 300
Other expenditure	2 440	2 440	2 440	2 440	2 440	2 440	2 440	2 440	2 440	2 440	2 440	2 441	29 285	27 749	28 504
Cash Payments by Type	7 813	7 813	7 841	7 813	11 526	7 827	7 813	7 813	7 813	7 813	7 813	7 814	97 514	100 195	105 503
Other Cash Flows/Payments by Type															
Capital assets	2 381	2 381	2 381	2 381	2 381	2 381	2 381	2 381	2 381	2 381	2 381	7 536	33 722	22 320	23 365
Repayment of borrowing			422			436							857		
Other Cash Flows/Payments			(2 000)						(3 000)				(5 000)	(5 000)	(5 000)
Total Cash Payments by Type	10 194	10 194	8 643	10 194	13 907	10 643	10 194	10 194	7 194	10 194	10 194	15 349	127 034	117 515	123 868
NET INCREASE/(DECREASE) IN CASH HELD	32 100	(4 272)	(8 275)	(9 832)	(9 953)	23 244	(9 758)	(785)	23 992	(9 683)	(9 903)	(14 970)	1 895	10 517	11 957
Cash/cash equivalents at the month/year begin:	23 034	55 134	50 862	42 587	32 754	22 802	46 045	36 288	35 503	59 495	49 812	39 910	23 034	24 930	35 446
Cash/cash equivalents at the month/year end:	55 134	50 862	42 587	32 754	22 802	46 045	36 288	35 503	59 495	49 812	39 910	24 939	24 930	35 446	47 403

KZN294 Maphumulo - NOT REQUIRED - municipality does not have entities

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R million										
Financial Performance										
Property rates										
Service charges										
Investment revenue										
Transfers recognised - operational										
Other own revenue										
Contributions recognised - capital & contributed assets										
Total Revenue (excluding capital transfers and contribution)		-	-	-	-	-	-	-	-	-
Employee costs										
Remuneration of Board Members										
Depreciation & asset impairment										
Finance charges										
Materials and bulk purchases										
Transfers and grants										
Other expenditure										
Total Expenditure		-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		-	-	-	-	-	-	-	-	-
Capital expenditure & funds sources										
Capital expenditure										
Transfers recognised - operational										
Public contributions & donations										
Borrowing										
Internally generated funds										
Total sources		-	-	-	-	-	-	-	-	-
Financial position										
Total current assets										
Total non current assets										
Total current liabilities										
Total non current liabilities										
Equity										
Cash flows										
Net cash from (used) operating										
Net cash from (used) investing										
Net cash from (used) financing										
Cash/cash equivalents at the year end										

KZN294 Maphumulo - Supporting Table SA32 List of external mechanisms

External mechanism	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
Name of organisation		Number			R thousand

KZN294 Maphumulo - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2017/18	2018/19 Medium Term Revenue & Expenditure Framework			Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25	Forecast 2025/26	Forecast 2026/27	Forecast 2027/28	Total Contract Value
R thousand	1,3	Total	Original Budget	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:														
Revenue Obligation By Contract	2													
Contract 1														--
Contract 2														--
Contract 3 etc														--
Total Operating Revenue Implication		--	--	--	--	--	--	--	--	--	--	--	--	--
Expenditure Obligation By Contract	2													
Contract 1														--
Contract 2														--
Contract 3 etc														--
Total Operating Expenditure Implication		--	--	--	--	--	--	--	--	--	--	--	--	--
Capital Expenditure Obligation By Contract	2													
Contract 1														--
Contract 2														--
Contract 3 etc														--
Total Capital Expenditure Implication		--	--	--	--	--	--	--	--	--	--	--	--	--
Total Parent Expenditure Implication		--	--	--	--	--	--	--	--	--	--	--	--	--
Entities:														
Revenue Obligation By Contract	2													
Contract 1														--
Contract 2														--
Contract 3 etc														--
Total Operating Revenue Implication		--	--	--	--	--	--	--	--	--	--	--	--	--
Expenditure Obligation By Contract	2													
Contract 1														--
Contract 2														--
Contract 3 etc														--
Total Operating Expenditure Implication		--	--	--	--	--	--	--	--	--	--	--	--	--
Capital Expenditure Obligation By Contract	2													
Contract 1														--
Contract 2														--
Contract 3 etc														--
Total Capital Expenditure Implication		--	--	--	--	--	--	--	--	--	--	--	--	--
Total Entity Expenditure Implication		--	--	--	--	--	--	--	--	--	--	--	--	--

KZN294 Maphumulo - Supporting Table SA34a Capital expenditure on new assets by asset class										
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	-	-	15 628	15 628	15 628	22 087	22 320	23 365
Roads Infrastructure		-	-	-	15 628	15 628	15 628	22 087	22 320	23 365
Roads					15 628	15 628	15 628	22 087	22 320	23 365
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station										
Reticulation										
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										

Community Assets		-	-	-	7 018	7 018	7 018	9 855	-	-
Community Facilities		-	-	-	7 018	7 018	7 018	9 855	-	-
Halls					7 018	7 018	7 018	2 864		
Centres								5 000		
Crèches								1 991		
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property										
Unimproved Property										
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property										
Unimproved Property										
Other assets		-	-	-	-	5 000	5 000	-	-	-
Operational Buildings		-	-	-	-	5 000	5 000	-	-	-
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores						5 000	5 000			
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing		-	-	-	-	-	-	-	-	-
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets										
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes										
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Land Settlement Software Applications										
Unspecified										
Computer Equipment		-	-	-	275	487	487	280	-	-
Computer Equipment					275	487	487	280		
Furniture and Office Equipment		-	-	-	70	125	125	450	-	-
Furniture and Office Equipment					70	125	125	450		
Machinery and Equipment		-	-	-	100	122	122	350	-	-
Machinery and Equipment					100	122	122	350		
Transport Assets		-	-	-	1 400	1 400	1 400	700	-	-
Transport Assets					1 400	1 400	1 400	700		
Libraries		-	-	-	-	-	-	-	-	-
Libraries										
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on new assets	1	-	-	-	24 491	29 780	29 780	33 722	22 320	23 365

KZN294 Maphumulo - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class										
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads										
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station										
Reticulation										
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
Community Assets		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										

Galleries									
Theatres									
Libraries									
Cemeteries/Crematoria									
Police									
Parks									
Public Open Space									
Nature Reserves									
Public Ablution Facilities									
Markets									
Stalls									
Abattoirs									
Airports									
Taxi Ranks/Bus Terminals									
Capital Spares									
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities									
Outdoor Facilities									
Capital Spares									
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments									
Historic Buildings									
Works of Art									
Conservation Areas									
Other Heritage									
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property									
Unimproved Property									
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property									
Unimproved Property									
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices									
Pay/Enquiry Points									
Building Plan Offices									
Workshops									
Yards									
Stores									
Laboratories									
Training Centres									
Manufacturing Plant									
Depots									
Capital Spares									
Housing	-	-	-	-	-	-	-	-	-
Staff Housing									
Social Housing									
Capital Spares									
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets									
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes									
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights									
Effluent Licenses									
Solid Waste Licenses									
Computer Software and Applications									
Load Settlement Software Applications									
Unspecified									
Computer Equipment	-	-	-	-	-	-	-	-	-
Computer Equipment									
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment									
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment									
Transport Assets	-	-	-	-	-	-	-	-	-
Transport Assets									
Libraries	-	-	-	-	-	-	-	-	-
Libraries									
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals									
Total Capital Expenditure on renewal of existing asset	1	-	-	-	-	-	-	-	-

KZN294 Maphumulo - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		-	-	-	1 500	1 500	1 500	2 200	2 310	2 426
Roads Infrastructure		-	-	-	1 500	1 500	1 500	2 200	2 310	2 426
Roads					1 500	1 500	1 500	2 200	2 310	2 426
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station										
Reticulation										
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
Community Assets		-	-	-	50	50	50	1 570	1 649	1 731
Community Facilities		-	-	-	-	-	-	1 500	1 575	1 654
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										

Police									
Parks									
Public Open Space									
Nature Reserves									
Public Ablution Facilities									
Markets									
Stalls									
Abattoirs									
Airports									
Taxi Ranks/Bus Terminals							1 500	1 575	1 654
Capital Spares									
Sport and Recreation Facilities	-	-	-	50	50	50	70	74	77
Indoor Facilities									
Outdoor Facilities				50	50	50	70	74	77
Capital Spares									
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments									
Historic Buildings									
Works of Art									
Conservation Areas									
Other Heritage									
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property									
Unimproved Property									
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property									
Unimproved Property									
Other assets	-	-	-	1 000	1 000	1 000	1 150	1 208	1 268
Operational Buildings	-	-	-	1 000	1 000	1 000	1 150	1 208	1 268
Municipal Offices				1 000	1 000	1 000	1 050	1 103	1 158
Pay/Enquiry Points									
Building Plan Offices									
Workshops									
Yards							100	105	110
Stores									
Laboratories									
Training Centres									
Manufacturing Plant									
Depots									
Capital Spares									
Housing	-	-	-	-	-	-	-	-	-
Staff Housing									
Social Housing									
Capital Spares									
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets									
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes									
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights									
Effluent Licenses									
Solid Waste Licenses									
Computer Software and Applications									
Load Settlement Software Applications									
Unspecified									
Computer Equipment	-	-	-	-	-	-	150	158	165
Computer Equipment							150	158	165
Furniture and Office Equipment	-	-	-	40	45	45	15	16	17
Furniture and Office Equipment				40	45	45	15	16	17
Machinery and Equipment	-	-	-	-	100	100	2 100	2 205	2 315
Machinery and Equipment					100	100	2 100	2 205	2 315
Transport Assets	-	-	-	1 360	2 796	2 796	870	914	959
Transport Assets				1 360	2 796	2 796	870	914	959
Libraries	-	-	-	-	-	-	-	-	-
Libraries									
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals									
Total Repairs and Maintenance Expenditure	1	-	-	3 950	5 491	5 491	8 055	8 458	8 881

KZN294 Maphumulo - Supporting Table SA34d Depreciation by asset class

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		–	–	–	6 868	6 250	6 250	4 651	6 139	7 696
Roads Infrastructure		–	–	–	6 720	6 102	6 102	4 651	6 139	7 696
Roads					6 720	6 102	6 102	4 651	6 139	7 696
Road Structures						–				
Road Furniture						–				
Capital Spares						–				
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection						–				
Storm water Conveyance						–				
Attenuation						–				
Electrical Infrastructure		–	–	–	147	147	147	–	–	–
Power Plants						–				
HV Substations						–				
HV Switching Station						–				
HV Transmission Conductors						–				
MV Substations						–				
MV Switching Stations						–				
MV Networks						–				
LV Networks						–				
Capital Spares					147	147	147			
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Dams and Weirs						–				
Boreholes						–				
Reservoirs						–				
Pump Stations						–				
Water Treatment Works						–				
Bulk Mains						–				
Distribution						–				
Distribution Points						–				
PRV Stations						–				
Capital Spares						–				
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Pump Station						–				
Reticulation						–				
Waste Water Treatment Works						–				
Outfall Sewers						–				
Toilet Facilities						–				
Capital Spares						–				
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Landfill Sites						–				
Waste Transfer Stations						–				
Waste Processing Facilities						–				
Waste Drop-off Points						–				
Waste Separation Facilities						–				
Electricity Generation Facilities						–				
Capital Spares						–				
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines						–				
Rail Structures						–				
Rail Furniture						–				
Drainage Collection						–				
Storm water Conveyance						–				
Attenuation						–				
MV Substations						–				
LV Networks						–				
Capital Spares						–				
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps						–				
Piers						–				
Revetments						–				
Promenades						–				
Capital Spares						–				
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres						–				
Core Layers						–				
Distribution Layers						–				
Capital Spares						–				
Community Assets		–	–	–	335	335	335	–	–	–
Community Facilities		–	–	–	–	–	–	–	–	–
Halls						–				
Centres						–				
Crèches						–				
Clinics/Care Centres						–				
Fire/Ambulance Stations						–				
Testing Stations						–				
Museums						–				
Galleries						–				
Theatres						–				
Libraries						–				
Cemeteries/Crematoria						–				

Police					-					
Parks					-					
Public Open Space					-					
Nature Reserves					-					
Public Ablution Facilities					-					
Markets					-					
Stalls					-					
Abattoirs					-					
Airports					-					
Taxi Ranks/Bus Terminals					-					
Capital Spares					-					
Sport and Recreation Facilities	-	-	-	335	335	335	-	-	-	
Indoor Facilities					-					
Outdoor Facilities				335	335	335				
Capital Spares					-					
Heritage assets	-	-	-	-	-	-	-	-	-	
Monuments					-					
Historic Buildings					-					
Works of Art					-					
Conservation Areas					-					
Other Heritage					-					
Investment properties	-	-	-	525	511	511	384	384	384	
Revenue Generating	-	-	-	525	511	511	384	384	384	
Improved Property				525	511	511	384	384	384	
Unimproved Property					-					
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property					-					
Unimproved Property					-					
Other assets	-	-	-	2 444	2 179	2 179	2 866	2 866	2 866	
Operational Buildings	-	-	-	2 444	2 179	2 179	2 866	2 866	2 866	
Municipal Offices				2 444	2 179	2 179	2 866	2 866	2 866	
Pay/Enquiry Points					-					
Building Plan Offices					-					
Workshops					-					
Yards					-					
Stores					-					
Laboratories					-					
Training Centres					-					
Manufacturing Plant					-					
Depots					-					
Capital Spares					-					
Housing	-	-	-	-	-	-	-	-	-	
Staff Housing					-					
Social Housing					-					
Capital Spares					-					
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets					-					
Intangible Assets	-	-	-	30	141	141	196	196	196	
Servitudes					-					
Licences and Rights	-	-	-	30	141	141	196	196	196	
Water Rights					-					
Effluent Licenses					-					
Solid Waste Licenses					-					
Computer Software and Applications				30	141	141	196	196	196	
Load Settlement Software Applications					-					
Unspecified					-					
Computer Equipment	-	-	-	398	397	397	217	217	217	
Computer Equipment				398	397	397	217	217	217	
Furniture and Office Equipment	-	-	-	648	499	499	455	455	455	
Furniture and Office Equipment				648	499	499	455	455	455	
Machinery and Equipment	-	-	-	2 319	1 795	1 795	1 126	1 126	1 126	
Machinery and Equipment				2 319	1 795	1 795	1 126	1 126	1 126	
Transport Assets	-	-	-	625	606	606	603	603	603	
Transport Assets				625	606	606	603	603	603	
Libraries	-	-	-	-	-	-	-	-	-	
Libraries					-					
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals					-					
Total Depreciation	1	-	-	-	14 190	12 713	12 713	10 497	11 985	13 542

KZN294 Maphumulo - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class										
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		—	—	—	—	—	—	—	—	—
Roads Infrastructure		—	—	—	—	—	—	—	—	—
Roads										
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		—	—	—	—	—	—	—	—	—
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		—	—	—	—	—	—	—	—	—
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure		—	—	—	—	—	—	—	—	—
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		—	—	—	—	—	—	—	—	—
Pump Station										
Reticulation										
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		—	—	—	—	—	—	—	—	—
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		—	—	—	—	—	—	—	—	—
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		—	—	—	—	—	—	—	—	—
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		—	—	—	—	—	—	—	—	—
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
Community Assets		—	—	—	—	—	—	—	—	—
Community Facilities		—	—	—	—	—	—	—	—	—
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										

Capital Spares										
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
Heritage assets	-	-	-	-	-	-	-	-	-	-
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property										
Unimproved Property										
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property										
Unimproved Property										
Other assets	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing	-	-	-	-	-	-	-	-	-	-
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets										
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Servitudes										
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Local Settlement Software Applications										
Unspecified										
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Computer Equipment										
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment										
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment										
Transport Assets	-	-	-	-	-	-	-	-	-	-
Transport Assets										
Libraries	-	-	-	-	-	-	-	-	-	-
Libraries										
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on upgrading of existing assets	1	-	-	-	-	-	-	-	-	-
Upgrading of Existing Assets as % of total capex		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Upgrading of Existing Assets as % of deprecn"		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

KZN294 Maphumulo - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2018/19 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Present value
R thousand								
<u>Capital expenditure</u>	1							
Vote 1 - Executive & Council		20	-	-				
Vote 2 - Budget & Treasury		560	-	-				
Vote 3 - Community Services		5 000	-	-				
Vote 4 - Economic & Development		-	-	-				
Vote 5 - Technical Services		27 642	22 320	23 365				
Vote 6 - Corporate Services		500	-	-				
Vote 7 - [NAME OF VOTE 7]		-	-	-				
Vote 8 - [NAME OF VOTE 8]		-	-	-				
Vote 9 - [NAME OF VOTE 9]		-	-	-				
Vote 10 - [NAME OF VOTE 10]		-	-	-				
Vote 11 - [NAME OF VOTE 11]		-	-	-				
Vote 12 - [NAME OF VOTE 12]		-	-	-				
Vote 13 - [NAME OF VOTE 13]		-	-	-				
Vote 14 - [NAME OF VOTE 14]		-	-	-				
Vote 15 - [NAME OF VOTE 15]		-	-	-				
<i>List entity summary if applicable</i>								
Total Capital Expenditure		33 722	22 320	23 365	-	-	-	-
<u>Future operational costs by vote</u>	2							
Vote 1 - Executive & Council								
Vote 2 - Budget & Treasury								
Vote 3 - Community Services								
Vote 4 - Economic & Development								
Vote 5 - Technical Services								
Vote 6 - Corporate Services								
Vote 7 - [NAME OF VOTE 7]								
Vote 8 - [NAME OF VOTE 8]								
Vote 9 - [NAME OF VOTE 9]								
Vote 10 - [NAME OF VOTE 10]								
Vote 11 - [NAME OF VOTE 11]								
Vote 12 - [NAME OF VOTE 12]								
Vote 13 - [NAME OF VOTE 13]								
Vote 14 - [NAME OF VOTE 14]								
Vote 15 - [NAME OF VOTE 15]								
<i>List entity summary if applicable</i>								
Total future operational costs		-	-	-	-	-	-	-
<u>Future revenue by source</u>	3							
Property rates								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Service charges - other								
Rental of facilities and equipment								
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
Total future revenue		-	-	-	-	-	-	-
Net Financial Implications		33 722	22 320	23 365	-	-	-	-

KZN294 Maphumulo - Supporting Table SA36 Detailed capital budget

PLZ94 Wagnhulmo - supporting table SA36 Detailed capital budget										Prior year outcomes		2018/19 Medium Term Revenue & Expenditure Framework			Project information	
Municipal Vote/Capital project	Ref	Program/Project description	Project number	IDP Goal code 2	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Audited Outcome 2016/17	Current Year 2017/18 Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	Ward location	New or renewal
R thousand	4				6	3	3	5								
Parent municipality: List all capital projects grouped by Municipal Vote																
Vote 1 - Executive and Council		Computer- Tabletphone			Yes	Computer Equipment			20			20				
Vote 2. Budget and Treasury Office		Generator			Yes	Machinery and Equipment			350			350				
		Computer Equipment			Yes	Computer Equipment			55			210				
Vote 3 Community Services		Construction of Mvuzane Service centre			Yes	Community Facilities	Centres		5 000			5 000				
Vote 4 Planning		Town Beautification			Yes	Roads Infrastructure	Roads		5 000			5 000				
Vote 5 Technical		Motor Vehicle			Yes	Transport Assets			700			700				
		MIG PROJECT - ESHLAHLENI ROAD Ward 10			Yes	Roads Infrastructure	Roads		6 500			6 500				
		MIG PROJECTS - COLI CAUSEWAY - Ward 9			Yes	Roads Infrastructure	Roads		3 376			3 376				
		MIG PROJECT - RYSHINI ROAD Ward 11			Yes	Roads Infrastructure	Roads		7 211			7 211				
		MIG PROJECT - PHAKADE MULTI PURPOSE HALL Ward 09			Yes	Community Facilities	Halls		2 864			2 864				
		MIG PROJECT - MNYAMENI SPORT COMPLEX Ward 11			Yes	Community Facilities	Cracches		1 991			1 991				
Vote 6 Corporate Services		Furniture and Office Equipment			Yes	Furniture and Office Equipment			150			150				
		IT Equipment			Yes	Computer Equipment			300			300				
		IT Computers			Yes	Computer Equipment			50			50				
Parent Capital expenditure	1											33 722	-	-		
Entities: List all capital projects grouped by Entity																
Entity A Water project A																
Entity B Electricity project B																
Entity Capital expenditure										-	-	-	-	-		
Total Capital expenditure										-	-	33 722	-	-		

KZN294 Maphumulo - Supporting Table SA37 Projects delayed from previous financial year/s

KZN254 - Information - Supporting Table SA2: Projects delayed from previous financial years												
Municipal Vote/Capital project	Ref. 1,2	Project name	Project number	Asset Class 3	Asset Sub-Class 3	GPS co-ordinates 4	Previous target year to complete	Current Year 2017/18		2018/19 Medium Term Revenue & Expenditure Framework		
							Year	Original Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand												
Parent municipality: List all capital projects grouped by Municipal Vote												
				Examples	Examples							
Entities: List all capital projects grouped by Municipal Entity												
Entity Name Project name												

KZN294 Maphumulo - Supporting Table SA38 Consolidated detailed operational projects

ZLNZ54 Waphumulo - Supporting table SA3.3 Consolidated detailed operational projects																
Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2018/19 Medium Term Revenue & Expenditure Framework			Project information	
R thousand	4				6			5		Audited Outcome 2016/17	Current Year 2017/18 Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	Ward location	
Parent municipality: List all operational projects grouped by Municipal Vote																
Vote 1 - Executive and Council		Computer - Tablet/phone			Yes	Computer Equipment			20			20				
Vote 2 - Budget and Treasury Office		Generator			Yes	Machinery and Equipment			350			350				
		Computer Equipment			Yes	Computer Equipment			55			210				
Vote 3 Community Services		Construction of Mvuzane Service centre			Yes	Community Facilities	Centres		5 000			5 000				
Vote 4 Planning		Town Beautification			Yes	Roads Infrastructure	Roads		5 000			5 000				
Vote 5 Technical		Motor Vehicle			Yes	Transport Assets			700			700				
		MIG PROJECT - ESHLAHLENI ROAD Ward 10			Yes	Roads Infrastructure	Roads		6 500			6 500				
		MIG PROJECTS - COLI CAUSEWAY - Ward 9			Yes	Roads Infrastructure	Roads		3 376			3 376				
		MIG PROJECT - PITSHINI ROAD Ward 11			Yes	Roads Infrastructure	Roads		7 211			7 211				
		MIG PROJECT - PHAKADE MULTI PURPOSE HALL Ward 09			Yes	Community Facilities	Halls		2 864			2 864				
		MIG PROJECT - MNYAMENI SPORT COMPLEX Ward 11			Yes	Community Facilities	Cricches		1 991			1 991				
Vote 6 Corporate Services		Furniture and Office Equipment			Yes	Furniture and Office Equipment			150			150				
		IT Equipment			Yes	Computer Equipment			300			300				
		IT Computers			Yes	Computer Equipment			50			50				
Parent operational expenditure	1											33 722	-	-		
Entities: List all operational projects grouped by Entity																
Entity A Water project A																
Entity B Electricity project B																
Entity Operational expenditure										-	-	-	-	-		
Total Operational expenditure										-	-	33 722	-	-		

CONSULTATIONS

Her Worship, the Mayor, Cllr ZF Khuzwayo-Dlamini
All Directorates in the form of individual meetings
Council Portfolio Committees
Chief Financial Officer
The Municipal Manager

CONCLUSION

The annual budget for the 2018/19 financial year was based on realistic incomes and expenditure of the municipality. I therefore believe that this draft budget will enable the municipality to fulfil its goals for the financial year and improve service delivery to all residents who reside within Maphumulo jurisdiction.

Working together with the community, the Municipality can achieve the projected results.

2.8. MUNICIPAL MANAGER’S QUALITY CERTIFICATE

I, Municipal Manager of Maphumulo Local Municipality, hereby certify that the draft annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name: Mr PN Mhlongo

Municipal Manager of Maphumulo Local Municipality (KZN294)

Signature: _____

Date _____